Date and time of publication on KAP: 12.08.2026 18:12:28
https://www.kap.org.tr/en/Bildirim/1648727

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

30.06.2026 Finansal Rapor

Independent Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ünlü Portföy Yönetim A.Ş. Genel Kurulu'na

Giriş

Ünlü Portföy Yönetim A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Türkiye Muhasebe Standardı 34'e ("TMS 34") "Ara Dönem Finansal Raporlama" 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 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 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.

Sonuç

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

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tablolarının tam kapsamlı denetimi ve 30 Haziran 2025 tarihinde sona eren altı aylık ara hesap dönemine ait finansal tablolarının sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, söz konusu bağımsız denetim şirketi 4 Mart 2026 tarihli tam kapsamlı denetim raporunda olumlu görüş, 13 Ağustos 2025 tarihli sınırlı denetim raporunda ise olumlu sonuç bildirmiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Özge Arslan Yılmaz, SMMM

Sorumlu Denetçi

İstanbul, 12 Ağustos 2026

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	17.661.403	40.884.126
Financial Investments	5	258.635.815	179.217.232
Trade Receivables	6	20.959.739	19.990.337
Trade Receivables Due From Related Parties	6,23	20.417.468	18.358.816
Trade Receivables Due From Unrelated Parties	6	542.271	1.631.521
Prepayments	8	1.670.037	1.255.435
Prepayments to Unrelated Parties	8	1.670.037	1.255.435
SUB-TOTAL		**298.926.994**	**241.347.130**
Total current assets		**298.926.994**	**241.347.130**
NON-CURRENT ASSETS			
Property, plant and equipment	9	496.225	547.538
Intangible assets and goodwill	10	377.460	536.433
Deferred Tax Asset	21	327.000	1.660.206
Total non-current assets		**1.200.685**	**2.744.177**
Total assets		**300.127.679**	**244.091.307**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	6	1.290.512	3.640.509
Trade Payables to Unrelated Parties	6	1.290.512	3.640.509
Employee Benefit Obligations	12	2.751.968	3.547.614
Other Payables	7	3.065.940	2.111.178
Other Payables to Related Parties		1.496	899.044
Other Payables to Unrelated Parties	7	3.064.444	1.212.134
Deferred Income Other Than Contract Liabilities	13	1.082.979	1.005.867
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	1.082.979	1.005.867
Current tax liabilities, current	21	9.092.182	9.743.657
Current provisions	12	1.141.007	5.734.166
Current provisions for employee benefits	12	1.141.007	5.734.166
Other Current Liabilities	13	4.695.983	2.587.175
Other Current Liabilities to Unrelated Parties	13	4.695.983	2.587.175
SUB-TOTAL		**23.120.571**	**28.370.166**
Total current liabilities		**23.120.571**	**28.370.166**
NON-CURRENT LIABILITIES			
Deferred Income Other Than Contract Liabilities	13	2.026.168	2.345.186
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	2.026.168	2.345.186
Non-current provisions	12	419.634	315.609
Non-current provisions for employee benefits	12	419.634	315.609
Total non-current liabilities		**2.445.802**	**2.660.795**
Total liabilities		**25.566.373**	**31.030.961**
EQUITY			
Equity attributable to owners of parent		274.561.306	213.060.346
Issued capital	14	152.000.000	62.000.000
Inflation Adjustments on Capital	14	45.092.523	67.092.523
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	14	-278.239	-311.986
Gains (Losses) on Revaluation and Remeasurement		-278.239	-311.986
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-278.239	-311.986
Restricted Reserves Appropriated From Profits	14	56.279.809	51.915.842
Legal Reserves	14	8.186.318	5.058.674
Other Restricted Profit Reserves	14	48.093.491	46.857.168
Current Period Net Profit Or Loss		21.467.213	32.363.967
Total equity		**274.561.306**	**213.060.346**
Total Liabilities and Equity		**300.127.679**	**244.091.307**

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	15	94.373.957	73.261.021	47.872.509	39.297.939
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		94.373.957	73.261.021	47.872.509	39.297.939
GROSS PROFIT (LOSS)		94.373.957	73.261.021	47.872.509	39.297.939
General Administrative Expenses	16	-59.219.675	-61.204.843	-29.922.674	-30.018.869
Marketing Expenses	17	-502.943	-887.284	-44.975	-480.338
Other Income from Operating Activities	18	561.928	0	265.955	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		35.213.267	11.168.894	18.170.815	8.798.732
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		35.213.267	11.168.894	18.170.815	8.798.732
Finance income	19	43.390.816	41.080.798	22.370.936	20.931.948
Finance costs	20	-2.266.312	-1.461.786	-1.318.805	-789.134
Gains (losses) on net monetary position		-35.291.302	-27.256.238	-14.882.093	-10.550.044
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		41.046.469	23.531.668	24.340.853	18.391.502
Tax (Expense) Income, Continuing Operations	21	-19.579.256	-11.924.579	-10.137.099	-6.886.369
Current Period Tax (Expense) Income	21	-18.260.513	-11.954.245	-10.070.303	-6.903.973
Deferred Tax (Expense) Income	21	-1.318.743	29.666	-66.796	17.604
PROFIT (LOSS) FROM CONTINUING OPERATIONS		21.467.213	11.607.089	14.203.754	11.505.133
PROFIT (LOSS)		21.467.213	11.607.089	14.203.754	11.505.133
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		21.467.213	11.607.089	14.203.754	11.505.133
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		33.747	86.772	5.444	19.398
Gains (Losses) on Remeasurements of Defined Benefit Plans		48.210	123.961	7.777	27.710
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	21	-14.463	-37.189	-2.333	-8.312
Deferred Tax (Expense) Income	21	-14.463	-37.189	-2.333	-8.312
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**33.747**	**86.772**	**5.444**	**19.398**
TOTAL COMPREHENSIVE INCOME (LOSS)		**21.500.960**	**11.693.861**	**14.209.198**	**11.524.531**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		21.500.960	11.693.861	14.209.198	11.524.531

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		**-67.595.977**	**-53.646.101**
Profit (Loss)		21.467.213	11.607.088
Adjustments to Reconcile Profit (Loss)		**-18.939.848**	**-23.986.970**
Adjustments for depreciation and amortisation expense	9,10	289.267	351.273
Adjustments for provisions		420.712	453.355
Adjustments for (Reversal of) Provisions Related with Employee Benefits		420.712	453.355
Adjustments for Interest (Income) Expenses		-9.069.015	-7.644.876
Adjustments for fair value losses (gains)		-34.234.871	-33.289.482
Adjustments for Tax (Income) Expenses	21	19.579.256	11.924.579
Adjustments Related to Gain and Losses on Net Monetary Position		4.074.803	4.218.181
Changes in Working Capital		**-51.592.198**	**-27.758.980**
Decrease (Increase) in Financial Investments		-45.183.712	-25.835.742
Adjustments for decrease (increase) in trade accounts receivable	6	-969.402	-1.841.007
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.058.652	-6.140.955
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		1.089.250	4.299.948
Decrease (Increase) in Prepaid Expenses	8	-414.602	-74.827
Adjustments for increase (decrease) in trade accounts payable	6	-2.349.999	-5.065.366
Increase (Decrease) in Trade Accounts Payables to Related Parties			-1.008.325
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-2.349.999	-4.057.041
Increase (Decrease) in Employee Benefit Liabilities		-4.700.501	-179.597
Adjustments for Increase (Decrease) in Contract Liabilities			362.116
Adjustments for increase (decrease) in other operating payables		-82.790	-2.899.949
Other Adjustments for Other Increase (Decrease) in Working Capital		2.108.808	7.775.392
Increase (Decrease) in Other Payables Related with Operations		2.108.808	7.775.392
Cash Flows from (used in) Operations		**-49.064.833**	**-40.138.862**
Income taxes refund (paid)		-18.531.144	-13.507.239
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-78.981**	**-370.908**
Purchase of Property, Plant, Equipment and Intangible Assets		-78.981	-370.908
Purchase of property, plant and equipment	9	-78.981	-370.908
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**49.128.404**	**7.721.504**
Proceeds from Capital Advances		40.000.000	0
Interest Received		9.128.404	7.721.504
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-18.546.554	-46.295.505
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		-18.546.554	-46.295.505
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**40.841.820**	**54.898.092**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-4.650.946	-4.311.880
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**17.644.320**	**4.290.707**

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	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]	Other reserves [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		**62.000.000**	**196.297.677**	**-366.966**			**3.062.920**	**7.497.677**	**-117.621.439**	**29.771.530**	**180.641.399**	**0**	**180.641.399**
	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			-129.187.705				1.995.753	39.342.043	117.621.439	-29.771.530	0	0	0
	Total Comprehensive Income (Loss)													
	Profit (loss)										11.607.088	11.607.088	0	11.607.088
	Other Comprehensive Income (Loss)				86.772							86.772	0	86.772
	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	14	**62.000.000**	**67.109.972**	**-280.194**			**5.058.673**	**46.839.720**		**11.607.088**	**192.335.259**	**0**	**192.335.259**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**62.000.000**	**67.092.523**	**-311.986**			**5.058.674**	**46.857.168**		**32.363.967**	**213.060.346**	**0**	**213.060.346**
	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		50.000.000	-22.000.000				3.127.644	1.236.323		-32.363.967	0	0	0
	Total Comprehensive Income (Loss)													
	Profit (loss)										21.467.213	21.467.213	0	21.467.213
	Other Comprehensive Income (Loss)				33.747							33.747		33.747
	Issue of equity		40.000.000									40.000.000	0	40.000.000
	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													
	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	14	**152.000.000**	**45.092.523**	**-278.239**			**8.186.318**	**48.093.491**		**21.467.213**	**274.561.306**	**0**	**274.561.306**