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KAMUYU AYDINLATMA PLATFORMU

DESTEK 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 ÖZET FİNANSAL TABLOLARA İLİŞKİN SINIRLI DENETİM RAPORU

Destek Portföy Yönetimi Anonim Şirketi Genel Kurulu'na;

Giriş

Destek Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynak değişim tablosunun ve özet 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 finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e 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, 12 Ağustos 2026

Metin ETKİN

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	117.633.847	75.085.985
Trade Receivables	8	1.086.025	
Trade Receivables Due From Unrelated Parties	8	1.086.025	
Other Receivables	8	24.181	558.446
Other Receivables Due From Unrelated Parties	8	24.181	558.446
Prepayments	9	2.404.987	1.257.547
Prepayments to Unrelated Parties	9	2.404.987	1.257.547
Current Tax Assets	23	2.063.460	
SUB-TOTAL		**123.212.500**	**76.901.978**
Total current assets		**123.212.500**	**76.901.978**
NON-CURRENT ASSETS			
Financial Investments		0	
Financial Assets at Fair Value Through Profit or Loss		0	
Financial Assets at Fair Value Through Other Comprehensive Income		0	
Trade Receivables		0	
Receivables From Financial Sector Operations		0	
Other Receivables		0	
Contract Assets		0	
Derivative Financial Assets		0	
Property, plant and equipment	10	13.545.674	10.355.723
Vehicles	10	10.430.562	10.355.723
Fixtures and fittings	10	2.299.392	
Leasehold Improvements	10	815.720	
Right of Use Assets	13	8.157.415	
Intangible assets and goodwill	11	2.012.337	1.381.830
Computer Softwares	11	2.012.337	1.381.830
Prepayments	9	504.288	741.278
Prepayments to Unrelated Parties	9	504.288	741.278
Other Non-current Assets		150.000	
Other Non-Current Assets Due From Unrelated Parties		150.000	
Total non-current assets		**24.369.714**	**12.478.831**
Total assets		**147.582.214**	**89.380.809**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		471.452	
Current Borrowings From Related Parties		471.452	
Lease Liabilities	6	471.452	
Trade Payables		1.694.743	5.686.861
Trade Payables to Related Parties	7	60.000	3.217.987
Trade Payables to Unrelated Parties	7	1.634.743	2.468.874
Employee Benefit Obligations	12	3.803.933	2.279.902
SUB-TOTAL		**5.970.128**	**7.966.763**
Total current liabilities		**5.970.128**	**7.966.763**
NON-CURRENT LIABILITIES			
Long Term Borrowings	6	7.597.353	
Long Term Borrowings From Related Parties	6	7.597.353	
Lease Liabilities	6	7.597.353	
Other Payables	24	15.830	0
Other Payables to Unrelated parties	24	15.830	
Deferred Tax Liabilities	23	617.545	166.132
Total non-current liabilities		**8.230.728**	**166.132**
Total liabilities		**14.200.856**	**8.132.895**
EQUITY			
Equity attributable to owners of parent		133.381.358	81.247.914
Issued capital	15	175.000.000	88.319.929
Inflation Adjustments on Capital	15	15.859.971	1.554.575

Prior Years' Profits or Losses	15	-8.626.590	
Current Period Net Profit Or Loss		-48.852.023	-8.626.590
Total equity		**133.381.358**	**81.247.914**
Total Liabilities and Equity		**147.582.214**	**89.380.809**

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)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		0			
General Administrative Expenses	17	-50.084.739		-29.896.210	
Marketing Expenses	17	-124.019		-100.269	
Other Income from Operating Activities	19	1.449		-16.724	
Other Expenses from Operating Activities	19	-3.201		112.704	
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-50.210.510		-29.900.499	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-50.210.510		-29.900.499	
Finance income	20	12.291.945		7.536.850	
Finance costs	21	-1.740.412		-875.151	
Gains (losses) on net monetary position	22	-8.714.668		-3.978.091	
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-48.373.645		-27.216.891	
Tax (Expense) Income, Continuing Operations		-478.378		-350.181	
Deferred Tax (Expense) Income	23	-478.378		-350.181	
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-48.852.023		-27.567.072	
PROFIT (LOSS)		-48.852.023		-27.567.072	
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-48.852.023		-27.567.072	
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		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**-48.852.023**		**-27.567.072**	
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-48.852.023		-27.567.072	

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		**-60.412.295**	
Profit (Loss)		-48.852.023	
Adjustments to Reconcile Profit (Loss)		**-7.739.902**	
Adjustments for depreciation and amortisation expense	10-11	2.206.733	
Adjustments for Interest (Income) Expenses		-1.710.345	
Adjustments for Interest Income	21	-1.710.345	
Adjustments for Tax (Income) Expenses	23	478.378	
Adjustments Related to Gain and Losses on Net Monetary Position	22	-8.714.668	
Changes in Working Capital		**-3.820.370**	
Adjustments for decrease (increase) in trade accounts receivable		-1.086.025	
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	8	-1.086.025	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		534.265	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	534.265	
Decrease (Increase) in Prepaid Expenses		-910.449	
Adjustments for increase (decrease) in trade accounts payable		-834.131	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-834.131	
Increase (Decrease) in Employee Benefit Liabilities	12	-1.524.030	
Cash Flows from (used in) Operations		**-60.412.295**	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**2.759.909**	
Purchase of Property, Plant, Equipment and Intangible Assets		-5.533.680	
Purchase of property, plant and equipment	10	-4.608.502	
Purchase of intangible assets	11	-925.178	
Cash advances and loans made to other parties		-551.760	
Other Cash Advances and Loans Made to Other Parties		-551.760	
Interest received	20	10.228.485	
Other inflows (outflows) of cash		-1.383.136	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**100.200.248**	
Proceeds from Issuing Shares or Other Equity Instruments		100.000.000	
Proceeds from issuing shares		100.000.000	
Payments of Lease Liabilities		-1.863.212	
Income taxes refund (paid)	22	2.063.460	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		42.547.862	
Net increase (decrease) in cash and cash equivalents		42.547.862	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**75.085.985**	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**117.633.847**	

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		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											
	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											
	Total Comprehensive Income (Loss)											
	Profit (loss)											
	Other Comprehensive Income (Loss)											
	Issue of equity	15	75.000.000	14.874.504					-8.626.590	81.247.914		81.247.914
	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	15	**75.000.000**	**14.874.504**					**-8.626.590**	**81.247.914**		**81.247.914**
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	15	**75.000.000**	**14.874.504**				**-8.626.590**		**81.247.914**		**81.247.914**
	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								0			0
	Total Comprehensive Income (Loss)								-48.852.023	-48.852.023		-48.852.023
	Profit (loss)											0
	Other Comprehensive Income (Loss)											0
	Issue of equity		100.000.000	985.467						100.985.467		100.985.467
	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	15	**175.000.000**	**15.859.971**				**-8.626.590**	**-48.852.023**	**133.381.358**		**133.381.358**