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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Kuveyt Türk Portföy Yönetimi A.Ş. Genel Kurulu'na

Giriş

Kuveyt Türk Portföy Yönetimi 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 finansal bilgilerin 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 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 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.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Sunay Anıktar, SMMM

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	4	3.709.765	3.182.662
Cash Accounts Regarding Real Estate Projects	5	3.170.359.696	2.588.116.138
Trade Receivables		239.039.677	213.086.485
Trade Receivables Due From Related Parties	6-23	235.209.520	211.001.131
Trade Receivables Due From Unrelated Parties	7	3.830.157	2.085.354
Other Receivables	7	23.133.408	40.573.203
Prepayments	14	4.325.077	1.615.551
SUB-TOTAL		**3.440.567.623**	**2.846.574.039**
Total current assets		**3.440.567.623**	**2.846.574.039**
NON-CURRENT ASSETS			
Property, plant and equipment	8	118.395.790	52.250.242
Right of Use Assets	8	71.829.743	21.084.652
Intangible assets and goodwill	9	4.056.805	4.815.888
Deferred Tax Asset	21	9.919.973	19.482.042
Total non-current assets		**204.202.311**	**97.632.824**
Total assets		**3.644.769.934**	**2.944.206.863**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		7.524.028	1.030.807
Current Borrowings From Related Parties		7.524.028	1.030.807
Lease Liabilities	10	7.524.028	1.030.807
Trade Payables	6	1.126.165	21.083.167
Trade Payables to Unrelated Parties	6	1.126.165	21.083.167
Current tax liabilities, current	21	192.311.029	141.372.682
Current provisions		55.208.699	111.188.798
Current provisions for employee benefits	12	55.208.699	111.188.798
Other Current Liabilities	13	22.946.804	21.539.868
SUB-TOTAL		**279.116.725**	**296.215.322**
Total current liabilities		**279.116.725**	**296.215.322**
NON-CURRENT LIABILITIES			
Long Term Borrowings		64.992.217	0
Long Term Borrowings From Related Parties		64.992.217	0
Lease Liabilities	10	64.992.217	0
Non-current provisions		43.904.576	42.797.486
Non-current provisions for employee benefits	12	43.904.576	42.797.486
Deferred Tax Liabilities	21	0	0
Total non-current liabilities		**108.896.793**	**42.797.486**
Total liabilities		**388.013.518**	**339.012.808**
EQUITY			
Equity attributable to owners of parent		3.256.756.416	2.605.194.055
Issued capital	15	250.000.000	250.000.000
Inflation Adjustments on Capital		309.882.890	309.882.890
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		2.561.272	4.992.568
Gains (Losses) on Revaluation and Remeasurement		2.561.272	4.992.568
Gains (Losses) on Remeasurements of Defined Benefit Plans		2.561.272	4.992.568
Restricted Reserves Appropriated From Profits	15	140.100.676	121.782.897
Other reserves		1.697.191.588	736.636.826
Prior Years' Profits or Losses		203.026.333	40.428.309
Current Period Net Profit Or Loss		653.993.657	1.141.470.565
Total equity		**3.256.756.416**	**2.605.194.055**
Total Liabilities and Equity		**3.644.769.934**	**2.944.206.863**

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	16	1.312.125.836	1.055.773.539	664.781.610	509.764.012
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.312.125.836	1.055.773.539	664.781.610	509.764.012
GROSS PROFIT (LOSS)		1.312.125.836	1.055.773.539	664.781.610	509.764.012
General Administrative Expenses	17	-370.499.692	-280.498.947	-191.775.519	-138.489.164
Other Income from Operating Activities	19	0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		941.626.144	775.274.592	473.006.091	371.274.848
Investment Activity Income	18	560.335.466	433.006.208	277.488.063	143.388.508
Investment Activity Expenses	18	-31.557	-113.326.532	112.626	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.501.930.053	1.094.954.268	750.606.780	514.663.356
Finance income	20	0	0	0	0
Finance costs	20	-1.875.814	-1.984.179	-1.791.049	-947.234
Gains (losses) on net monetary position	26	-466.880.232	-242.115.670	-191.250.919	-102.021.595
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.033.174.007	850.854.419	557.564.812	411.694.527
Tax (Expense) Income, Continuing Operations	21	-379.180.350	-301.704.971	-195.301.061	31.491.036
Current Period Tax (Expense) Income	21	-370.715.969	-300.249.604	-190.282.783	28.842.380
Deferred Tax (Expense) Income	21	-8.464.381	-1.455.367	-5.018.278	2.648.656
PROFIT (LOSS) FROM CONTINUING OPERATIONS		653.993.657	549.149.448	362.263.751	443.185.563
PROFIT (LOSS)		653.993.657	549.149.448	362.263.751	443.185.563
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		653.993.657	549.149.448	362.263.751	443.185.563
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	0	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		2.561.272	-1.284.956	-13.041.254	7.651.705
Other Comprehensive Income (Loss) Related with Financial Assets Measured at Fair Value through Other Comprehensive Income		3.658.960	-1.835.651	-18.630.364	10.931.006
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		-1.097.688	550.695	5.589.110	-3.279.301
Taxes Relating to Financial Assets Measured at Fair Value through Other Comprehensive Income		-1.097.688	550.695	5.589.110	-3.279.301
OTHER COMPREHENSIVE INCOME (LOSS)		**2.561.272**	**-1.284.956**	**-13.041.254**	**7.651.705**
TOTAL COMPREHENSIVE INCOME (LOSS)		**656.554.929**	**547.864.492**	**349.222.497**	**450.837.268**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		656.554.929	547.864.492	349.222.497	450.837.268

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		**671.432.443**	**623.808.929**
Profit (Loss)		653.993.657	549.149.448
Profit (Loss) from Continuing Operations		653.993.657	549.149.448
Profit (Loss) from Discontinued Operations		0	0
Adjustments to Reconcile Profit (Loss)		**734.970.656**	**315.080.670**
Adjustments for depreciation and amortisation expense	8, 9	15.886.364	16.443.458
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		-54.873.009	-19.934.786
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	-54.873.009	-19.934.786
Adjustments for Interest (Income) Expenses		1.875.814	1.984.179
Adjustments for interest expense		1.875.814	1.984.179
Adjustments for fair value losses (gains)		0	0
Other Adjustments for Fair Value Losses (Gains)		0	0
Adjustments for Tax (Income) Expenses	21	379.180.350	301.704.971
Adjustments Related to Gain and Losses on Net Monetary Position		392.901.137	14.882.848
Changes in Working Capital		**-397.754.248**	**14.694.144**
Adjustments for decrease (increase) in trade accounts receivable	6	-46.768.966	-2.606.288
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-46.768.966	-2.606.288
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-354.478.121	-12.802.972
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-354.478.121	-12.802.972
Decrease (Increase) in Prepaid Expenses	14	-2.953.172	37.198.353
Adjustments for increase (decrease) in trade accounts payable	6	-16.777.360	-7.094.949
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-16.777.360	-7.094.949
Increase (decrease) in Payables due to Finance Sector Operations		0	0
Increase (Decrease) in Employee Benefit Liabilities		23.223.371	0
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Cash Flows from (used in) Operations		**991.210.065**	**878.924.262**
Income taxes refund (paid)		-319.777.622	-255.115.333
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-670.425.348**	**-750.277.070**
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		-582.243.555	-748.199.006
Purchase of Property, Plant, Equipment and Intangible Assets	8, 9	-85.750.497	-793.108
Purchase of property, plant and equipment		-85.750.497	-793.108
Cash Outflows from Acquition of Investment Property		-2.431.296	-1.284.956
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**-2.496.882**
Other inflows (outflows) of cash		0	-2.496.882
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.007.095	-128.965.023
Net increase (decrease) in cash and cash equivalents		1.007.095	-128.965.023
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**3.182.662**	**161.423.156**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-479.992	-23.558.629
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**3.709.765**	**8.899.504**

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]	Retained Earnings				
					Gains/Losses on Revaluation and Remeasurement [member]	Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Other Gains (Losses)		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		**80.000.000**	**264.215.052**			**697.100**	**0**	**15.026.715**	**281.438.665**	**822.665.639**	**1.464.043.171**		**1.464.043.171**
	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			0	0	843.393.008	-20.727.369	-822.665.639	0		0
	Total Comprehensive Income (Loss)		0	0			-1.284.956	0	0	0	549.149.448	547.864.492		547.864.492
	Profit (loss)													
	Other Comprehensive Income (Loss)													
	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		**80.000.000**	**264.215.052**			**-587.855**	**0**	**858.419.723**	**260.711.295**	**549.149.448**	**2.011.907.663**		**2.011.907.663**
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		**250.000.000**	**309.882.890**			**4.992.568**	**0**	**858.419.723**	**40.428.309**	**1.141.470.565**	**2.605.194.055**		**2.605.194.055**
	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			0	0	978.872.541	-162.598.024	-1.141.470.565	0		0
	Total Comprehensive Income (Loss)		0	0			-2.431.296	0	0	0	653.993.657	651.562.361		651.562.361
	Profit (loss)													
	Other Comprehensive Income (Loss)		0	0										
	Issue of equity						0	0	0	0	0	0		0
	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		**250.000.000**	**309.882.890**			**2.561.272**	**0**	**1.837.292.264**	**203.026.333**	**653.993.657**	**3.256.756.416**		**3.256.756.416**