KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independedt Audit Comment

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

ARA DÖNEM FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

İntegral Girişim Sermayesi Portföy Yönetimi Anonim Şirketi (Yeni Adı: Akasya Portföy Yönetimi Anonim Şirketi) Genel Kurulu'na

Giriş

İntegral Girişim Sermayesi Portföy Yönetimi Anonim Şirketi (Yeni Adı: Akasya Portföy Yönetimi Anonim Şirketi) ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait özet kar veya zarar tablosunun, özet diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun, özet nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") 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'a "Ara Dönem Finansal Bilgilerin, İşletmenin Yıllık Finansal Tablolarının Bağımsız Denetimini Yürüten Denetçi Tarafından Sınırlı Bağımsız Denetimi" 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.

Dikkat Çekilen Hususlar

KGK tarafından yayımlanan 23 Kasım 2023 tarihli "Bağımsız Denetime Tabi Şirketlerin Finansal Tablolarının Enflasyona Göre Düzeltilmesi Hakkında Duyuru" kapsamında 30 Haziran 2026 tarihli finansal tablolar TMS 29 "Yüksek Enflasyonlu Ekonomilerde Finansal Raporlama" standardı kapsamında enflasyon düzeltmesine tabi tutulmuştur. Bu kapsamda enflasyon muhasebesine geçişle ilgili açıklamaların yer aldığı 2 No'lu dipnota dikkat çekeriz. Bu husus tarafımızca verilen görüşü etkilememektedir.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve 30 Mart 2026 tarihinde bu finansal tablolara ilişkin olumlu görüş verilmiştir.

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.

GÜNCEL BAĞIMSIZ DENETİM DANIŞMANLIK A.Ş.

Yılmaz SEZER, YMM

Sorumlu Denetçi

Ankara, 13 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	145.440.860	2.104.582
Trade Receivables		0	39.058.529
Trade Receivables Due From Related Parties	4		39.058.529
Other Receivables		5.244.579	14.133
Other Receivables Due From Unrelated Parties	7	5.244.579	14.133
Prepayments		1.593.152	329.117
Prepayments to Unrelated Parties	8	1.593.152	329.117
Current Tax Assets		0	3.137.120
SUB-TOTAL		**152.278.591**	**44.643.481**
Total current assets		**152.278.591**	**44.643.481**
NON-CURRENT ASSETS			
Other Receivables		0	235.519
Other Receivables Due From Unrelated Parties	7	0	235.519
Property, plant and equipment		883.965	1.003.918
Fixtures and fittings	9	883.965	1.003.918
Right of Use Assets	11	217.686	3.424.498
Intangible assets and goodwill		142.438	115.139
Other intangible assets	10	142.438	115.139
Total non-current assets		**1.244.089**	**4.779.074**
Total assets		**153.522.680**	**49.422.555**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		207.557	1.824.675
Current Borrowings From Related Parties		207.557	1.824.675
Lease Liabilities	6	207.557	1.824.675
Other Financial Liabilities	6	74.018	17.567
Trade Payables		0	444.673
Trade Payables to Unrelated Parties	5		444.673
Employee Benefit Obligations	13	883.239	794.118
Other Payables		269.352	63.724
Other Payables to Unrelated Parties	7	269.352	63.724
SUB-TOTAL		**1.434.166**	**3.144.757**
Total current liabilities		**1.434.166**	**3.144.757**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	1.647.286
Long Term Borrowings From Related Parties		0	1.647.286
Lease Liabilities	6		1.647.286
Employee Benefit Obligations	13	168.053	
Deferred Tax Liabilities	21	1.043.610	57.551
Total non-current liabilities		**1.211.663**	**1.704.837**
Total liabilities		**2.645.829**	**4.849.594**
EQUITY			
Equity attributable to owners of parent		150.876.851	44.572.961
Issued capital	14	150.000.000	35.000.000
Inflation Adjustments on Capital	14	54.660.191	50.101.480
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-53.511	0
Gains (Losses) on Revaluation and Remeasurement		-53.511	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-53.511	
Other reserves	14		2.078.619
Prior Years' Profits or Losses		-42.607.138	-28.049.575
Current Period Net Profit Or Loss		-11.122.691	-14.557.563
Total equity		**150.876.851**	**44.572.961**
Total Liabilities and Equity		**153.522.680**	**49.422.555**

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	15		57.066.770		1.292.617
Cost of sales	15	-1.177.977	-56.610.146	-1.177.977	-1.282.272
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		-1.177.977	456.624	-1.177.977	10.345
GROSS PROFIT (LOSS)		-1.177.977	456.624	-1.177.977	10.345
General Administrative Expenses	16	-18.826.452	-6.473.106	-9.978.665	-3.365.604
Marketing Expenses	16	0	-44.808	0	-26.110
Other Expenses from Operating Activities	17	-26.652	-205.521	0	-205.521
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-20.031.081	-6.266.811	-11.156.642	-3.586.890
Investment Activity Expenses	18	2.992.900		2.992.900	
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-17.038.181	-6.266.811	-8.163.742	-3.586.890
Finance income	19	15.950.510	11.516.446	9.383.862	5.878.635
Finance costs	19	-428.290	-405.884	-133.072	-27.311
Gains (losses) on net monetary position	20	-8.597.737	-8.302.035	-6.397.113	-3.154.501
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.113.698	-3.458.284	-5.310.065	-890.067
Tax (Expense) Income, Continuing Operations		-1.008.993	-1.654.181	-704.343	-659.160
Current Period Tax (Expense) Income	21		-1.685.165		-657.146
Deferred Tax (Expense) Income	21	-1.008.993	30.984	-704.343	-2.014
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-11.122.691	-5.112.465	-6.014.408	-1.549.227
PROFIT (LOSS)		-11.122.691	-5.112.465	-6.014.408	-1.549.227
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.122.691	-5.112.465	-6.014.408	-1.549.227
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)		-11.122.691	-5.112.465	-6.014.408	-1.549.227
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-53.511**	**0**	**-15.482**	
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-76.445		-25.739	
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		22.934		10.257	
Deferred Tax (Expense) Income		22.934		10.257	
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-53.511**	**0**	**-15.482**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-11.176.202**	**-5.112.465**	**-6.029.890**	**-1.549.227**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-11.176.202	-5.112.465	-6.029.890	-1.549.227

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		**21.090.907**	**-45.594.759**
Profit (Loss)		-11.122.691	-5.112.465
Adjustments to Reconcile Profit (Loss)		**-11.410.646**	**1.240.906**
Adjustments for depreciation and amortisation expense	9,10,11	1.456.254	244.554
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	-195.153
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Other Financial Assets or Investments	5	0	-195.153
Adjustments for provisions		91.608	0
Adjustments for (Reversal of) Provisions Related with Employee Benefits	13	91.608	0
Adjustments for Interest (Income) Expenses		-10.974.601	-462.676
Adjustments for Interest Income	19	-10.974.601	-462.676
Adjustments for Tax (Income) Expenses	21	1.008.993	1.654.181
Adjustments for losses (gains) on disposal of non-current assets	18	-2.992.900	0
Changes in Working Capital		**32.649.643**	**-53.239.646**
Adjustments for decrease (increase) in trade accounts receivable		39.058.529	-52.028.809
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	39.058.529	-52.028.809
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.994.927	20.263
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	7	-4.994.927	20.263
Decrease (Increase) in Prepaid Expenses	8	-1.264.035	-856.741
Adjustments for increase (decrease) in trade accounts payable		-444.673	-31.198
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	5	-444.673	-31.198
Increase (Decrease) in Employee Benefit Liabilities	13	89.121	798.942
Adjustments for increase (decrease) in other operating payables		205.628	-1.142.103
Increase (Decrease) in Other Operating Payables to Unrelated Parties	7	205.628	-1.142.103
Cash Flows from (used in) Operations		**10.116.306**	**-57.111.205**
Interest received	19	10.974.601	11.516.446
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**3.079.641**	**-3.301.323**
Purchase of Property, Plant, Equipment and Intangible Assets		-57.479	0
Purchase of property, plant and equipment	9,10,11	-57.479	0
Income taxes refund (paid)	21	3.137.120	-3.301.323
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**114.720.583**	**-39.607**
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		115.000.000	0
Cash Inflows from Sale of Acquired Entity's Other Equity Instruments	14	115.000.000	0
Proceeds from borrowings		170.014	0
Proceeds from Other Financial Borrowings	6	170.014	0
Repayments of borrowings		-449.431	-39.607
Cash Outflows from Other Financial Liabilities	6	-449.431	-39.607
INFLATION EFFECT	20	4.762.548	48.788.044
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		143.653.679	-147.645
Net increase (decrease) in cash and cash equivalents		143.653.679	-147.645
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**2.104.582**	**189.544**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-317.401	-20.504
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**145.440.860**	**21.395**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Equity / Equity attributable to owners of parent [member] / Inflation Adjustments on Capital	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Equity / Equity attributable to owners of parent [member] / Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Gains (Losses) on Revaluation and Reclassification	Equity / Equity attributable to owners of parent [member] / Other reserves [member]	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Prior Years' Profits or Losses	Equity / Equity attributable to owners of parent [member] / Retained Earnings / Net Profit or Loss	Equity / Equity attributable to owners of parent [member]	Equity / Non-controlling interests [member]	Equity
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		**35.000.000**	**50.101.480**					**-29.151.568**	**1.102.167**	**57.052.079**	**0**	**57.052.079**
	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								1.102.167	-1.102.167	0	0	0
	Total Comprehensive Income (Loss)												
	Profit (loss)									-5.112.465	-5.112.465	0	-5.112.465
	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		**35.000.000**	**50.101.480**					**-28.049.401**	**-5.112.465**	**51.939.614**	**0**	**51.939.614**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**35.000.000**	**50.101.480**				**2.078.619**	**-28.049.575**	**-14.557.563**	**44.572.961**	**0**	**44.572.961**
	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								-14.557.563	14.557.563	0	0	0
	Total Comprehensive Income (Loss)												
	Profit (loss)									-11.122.691	-11.122.691	0	-11.122.691
	Other Comprehensive Income (Loss)				-53.511			-2.078.619			-2.132.130	0	-2.132.130
	Issue of equity		115.000.000	4.558.711							119.558.711	0	119.558.711
	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		**150.000.000**	**54.660.191**	**-53.511**				**-42.607.138**	**-11.122.691**	**150.876.851**	**0**	**150.876.851**