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KAMUYU AYDINLATMA PLATFORMU

ANADOLU YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Anadolu Yatırım Menkul Kıymetler Anonim Şirketi Genel Kurulu'na

Giriş

Anadolu Yatırım Menkul Kıymetler Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait kar veya zarar tablosunu ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem 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 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 finansal bilgilerin, Anadolu Yatırım Menkul Kıymetler Anonim Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren altı aylık döneme ilişkin nakit akışlarının TMS 34'e uygun olarak, doğru ve gerçeğe uygun bir görünümünü sağlamadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

PwC Bağımsız Denetim ve

Serbest Muhasebeci Mali Müşavirlik A.Ş.

Gökçe Yaşar Temel, SMMM

Sorumlu Denetçi

İstanbul, 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	4	637.624.862	607.324.937
Trade Receivables	9	163.283.324	213.688.991
Trade Receivables Due From Unrelated Parties		163.283.324	213.688.991
Prepayments	11	4.408.394	693.026
Other current assets	14	19.014.800	13.416.416
SUB-TOTAL		**824.331.380**	**835.123.370**
Total current assets		**824.331.380**	**835.123.370**
NON-CURRENT ASSETS			
Financial Investments	5	159.711	188.076
Property, plant and equipment	6	3.881.117	4.034.140
Right of Use Assets	6	424.613	600.035
Intangible assets and goodwill	7	2.623.896	1.766.008
Deferred Tax Asset	22	1.226.307	1.001.398
Total non-current assets		**8.315.644**	**7.589.657**
Total assets		**832.647.024**	**842.713.027**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	8.15	256.794	250.109
Trade Payables	9	303.164.611	264.462.690
Trade Payables to Unrelated Parties		303.164.611	264.462.690
Other Payables	10	6.856.562	4.837.286
Other Payables to Unrelated Parties		6.856.562	4.837.286
Current tax liabilities, current	22	1.936.438	7.817.529
Current provisions	13	5.638.160	6.860.925
Current provisions for employee benefits		4.996.223	5.990.821
Other current provisions	12	641.937	870.104
SUB-TOTAL		**317.852.565**	**284.228.539**
Liabilities included in disposal groups classified as held for sale		0	0
Liabilities Included in Disposal Groups Classified as Held for Distribution to Owners		0	0
Total current liabilities		**317.852.565**	**284.228.539**
NON-CURRENT LIABILITIES			
Long Term Borrowings		513.484	856.646
Long Term Borrowings From Related Parties	15	513.484	856.646
Employee Benefit Obligations	13	2.937.634	2.594.291
Total non-current liabilities		**3.451.118**	**3.450.937**
Total liabilities		**321.303.683**	**287.679.476**
EQUITY			
Equity attributable to owners of parent		511.343.341	555.033.551
Issued capital	16	200.000.000	75.000.000
Inflation Adjustments on Capital		520.998.355	512.231.603
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.465.413	-2.404.729
Gains (Losses) on Revaluation and Remeasurement		-2.465.413	-2.404.729
Gains (Losses) on Remeasurements of Defined Benefit Plans		-2.465.413	-2.404.729
Restricted Reserves Appropriated From Profits		70.080.070	63.650.700
Prior Years' Profits or Losses		-233.640.145	-87.760.010
Current Period Net Profit Or Loss		-43.629.526	-5.684.013
Non-controlling interests		0	0
Total equity		**511.343.341**	**555.033.551**
Total Liabilities and Equity		**832.647.024**	**842.713.027**

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	17	71.412.070	545.350.484	33.883.328	32.231.269
Cost of sales			-472.215.028		-1.044.929
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	17	71.412.070	73.135.456	33.883.328	31.186.340
GROSS PROFIT (LOSS)		71.412.070	73.135.456	33.883.328	31.186.340
General Administrative Expenses	18	-94.099.994	-64.868.920	-48.287.645	-32.215.951
Marketing Expenses	18	-11.040.281	-9.806.695	-5.379.881	-4.769.861
Other Income from Operating Activities	20	14.138.812	21.436.787	6.601.942	9.389.751
Other Expenses from Operating Activities	20	-9.361.293	-14.762.551	-5.206.003	-5.783.585
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-28.950.686	5.134.077	-18.388.259	-2.193.306
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-28.950.686	5.134.077	-18.388.259	-2.193.306
Finance income	21	88.393.710	97.895.217	45.896.419	54.728.407
Finance costs	21	-859.724	-1.637.074	-422.331	-366.989
Gains (losses) on net monetary position	26	-85.040.343	-85.619.419	-35.939.295	-26.764.202
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-26.457.043	15.772.801	-8.853.466	25.403.910
Tax (Expense) Income, Continuing Operations		-17.172.483	-30.789.586	-8.404.340	-15.324.273
Current Period Tax (Expense) Income	22	-17.371.384	-29.241.975	-8.239.884	-15.323.719
Deferred Tax (Expense) Income	22	198.901	-1.547.611	-164.456	-554
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-43.629.526	-15.016.785	-17.257.806	10.079.637
PROFIT (LOSS)		-43.629.526	-15.016.785	-17.257.806	10.079.637
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-43.629.526	-15.016.785	-17.257.806	10.079.637
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		-60.684	-425.716	-726.756	-113.648
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	-86.692	-608.166	-1.038.223	-162.356
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		26.008	182.450	311.467	48.708
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-60.684**	**-425.716**	**-726.756**	**-113.648**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-43.690.210**	**-15.442.501**	**-17.984.562**	**9.965.989**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-43.690.210	-15.442.501	-17.984.562	9.965.989

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		**5.067.760**	**223.330.621**
Profit (Loss)		-43.629.526	-15.016.785
Adjustments to Reconcile Profit (Loss)		**-58.157.423**	**-56.336.420**
Adjustments for depreciation and amortisation expense	6-7	830.501	1.501.880
Adjustments for provisions		2.849.023	3.894.042
Adjustments for (Reversal of) Provisions Related with Employee Benefits		3.077.190	4.169.532
Adjustments for (Reversal of) Other Provisions		-228.167	-275.490
Adjustments for Interest (Income) Expenses	21	-86.261.569	-141.466.615
Adjustments for Interest Income		-86.261.569	-142.535.228
Adjustments for interest expense			1.068.613
Adjustments for Tax (Income) Expenses	22	17.172.483	30.789.586
Adjustments Related to Gain and Losses on Net Monetary Position		10.076.377	12.827.409
Other adjustments to reconcile profit (loss)		-2.824.238	36.117.278
Changes in Working Capital		**30.847.876**	**181.781.862**
Adjustments for decrease (increase) in trade accounts receivable		50.405.667	86.438.929
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-56.563.620	-16.323.162
Decrease (Increase) in Prepaid Expenses		-3.715.368	-3.096.582
Adjustments for increase (decrease) in trade accounts payable		38.701.921	114.254.330
Adjustments for increase (decrease) in other operating payables		2.019.276	508.347
Other Adjustments for Other Increase (Decrease) in Working Capital			
Cash Flows from (used in) Operations		**-70.939.073**	**110.428.657**
Interest received		94.277.285	142.456.821
Payments Related with Provisions for Employee Benefits	13	-3.426.923	-2.992.306
Income taxes refund (paid)	22	-14.843.529	-26.562.551
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-1.331.579**	**-1.460.592**
Purchase of Property, Plant, Equipment and Intangible Assets		-1.359.944	-1.495.773
Purchase of property, plant and equipment		-305.714	-663.490
Purchase of intangible assets		-1.054.230	-832.283
Other inflows (outflows) of cash		28.365	35.181
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-336.477**	**-309.670.263**
Proceeds from borrowings			-308.277.365
Payments of Lease Liabilities		-336.477	-324.285
Interest paid			-1.068.613
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.399.704	-87.800.234
Effect of exchange rate changes on cash and cash equivalents		2.824.238	-36.117.278
Net increase (decrease) in cash and cash equivalents		6.223.942	-123.917.512
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**418.154.884**	**691.600.835**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-18.873.537	-18.315.087
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**405.505.289**	**549.368.236**

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		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	16	**75.000.000**	**512.231.603**	**-1.843.128**			**54.804.896**	**-96.075.690**	**17.161.481**	**561.279.162**		**561.279.162**
	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							8.037.054	9.124.427	-17.161.481			
	Total Comprehensive Income (Loss)				-425.716					-15.016.785	-15.442.501		-15.442.501
	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		**75.000.000**	**512.231.603**	**-2.268.844**			**62.841.950**	**-86.951.263**	**-15.016.785**	**545.836.661**		**545.836.661**
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	16	**75.000.000**	**512.231.603**	**-2.404.729**			**63.650.700**	**-87.760.010**	**-5.684.013**	**555.033.551**		**555.033.551**
	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		125.000.000	8.766.752				6.429.370	-145.880.135	5.684.013			
	Total Comprehensive Income (Loss)				-60.684					-43.629.526	-43.690.210		-43.690.210
	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												
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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		200.000.000	520.998.355	-2.465.413			70.080.070	-233.640.145	-43.629.526	511.343.341		511.343.341