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KAMUYU AYDINLATMA PLATFORMU

DELTA MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Delta Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

Delta Menkul Değerler A.Ş.'nin 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosu ile diğer açıklayıcı notlarının ("ara dönem özet finansal bilgiler ") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standartları 34 "Ara Dönem Finansal Raporlama" ("TMS 34")'ya 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 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.

Diğer Hususlar

Şirket'in 31 Aralık 2025 tarihi itibarıyla hazırlanan finansal tabloları başka bir bağımsız denetim şirketi tarafından denetlenmiş ve 11 Mart 2026 tarihli bağımsız denetim raporunda olumlu görüş beyan edilmiştir.

Şirket'in 30 Haziran 2025 tarihi itibarıyla hazırlanan finansal tabloları başka bir bağımsız denetim şirketi tarafından incelenmiş ve 31 Temmuz 2025 tarihli sınırlı denetim raporunda olumlu sonuç beyan edilmiştir.

Dikkat Çekilen Hususlar

Not 1 ve Not 2.3'te açıklandığı üzere, Şirket, 2 Temmuz 2020 tarihli Yönetim Kurulu Kararı ile, Şirket faaliyetinin iki yıl süreyle geçici olarak durdurulması için 13 Temmuz 2020 tarihinde Sermaye Piyasası Kurulu'na başvurmuştur. İlgili başvuru, Sermaye Piyasası Kurulu'nun 28 Temmuz 2020 tarih ve 48 sayılı toplantısında kabul edilmiştir. Şirket, 30 Temmuz 2020 tarihinden başlamak üzere 2 yıl süreyle faaliyetlerini geçici olarak durdurmuştur. 2 Yıl sürenin dolmasının ardından Sermaye Piyasası Kurulu'nun 18 Temmuz 2022 tarihli kararı ile " Emir İletimine Aracılık Faaliyetinde" bulunmak suretiyle "Dar Yetkili Aracı Kurum" statüsüyle yeniden faaliyete geçmiş ve Dar Yetkili Aracı Kurum olarak yetki belgesi alınmıştır. Şirket bu defa , 2 Nisan 2024 tarihinde faaliyet izinlerinin tamamının iptal edilmesi talebiyle Sermaye Piyasası Kurulu'na başvuruda bulunmuştur. Yapılan bu başvuru Sermaye Piyasası Kurulu tarafından 24 Haziran 2025 tarihinde reddedilmiş olup Şirket "Dar Yetkili Aracı Kurum" statüsüyle faaliyetlerine devam etme kararı almıştır. Bu husus, tarafımızca verilen görüşü etkilememektedir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem özet finansal bilgilerin, Şirket'in tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14 Ağustos 2026

Varlık Global Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

(Member of INPACT International)

Onur Tala

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	66.208.287	42.601.647
Trade Receivables		39	46
Trade Receivables Due From Unrelated Parties		39	46
Other Receivables		3.351.369	821.903
Prepayments	9	1.179.373	113.747
Current Tax Assets	15		1.884.558
SUB-TOTAL		**70.739.068**	**45.421.901**
Total current assets		**70.739.068**	**45.421.901**
NON-CURRENT ASSETS			
Financial Investments	5	12.076.800	14.221.628
Property, plant and equipment		53.682.810	54.960.601
Buildings	7	53.357.894	54.960.601
Machinery And Equipments		0	
Fixtures and fittings		324.916	
Deferred Tax Asset	15	0	1.086.937
Total non-current assets		**65.759.610**	**70.269.166**
Total assets		**136.498.678**	**115.691.067**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	6	345.764	196.144
Trade Payables		12.472	133.405
Other Payables		20.007.000	8.243
Other Payables to Related Parties	3	20.000.000	0
Other Payables to Unrelated Parties		7.000	8.243
Other Current Liabilities		143.056	122.801
SUB-TOTAL		**20.508.292**	**460.593**
Total current liabilities		**20.508.292**	**460.593**
NON-CURRENT LIABILITIES			
Non-current provisions		519.757	492.868
Non-current provisions for employee benefits	10	519.757	492.868
Deferred Tax Liabilities	15	1.512.374	0
Total non-current liabilities		**2.032.131**	**492.868**
Total liabilities		**22.540.423**	**953.461**
EQUITY			
Equity attributable to owners of parent		113.958.255	114.737.606
Issued capital	11	21.600.000	21.600.000
Inflation Adjustments on Capital	11	265.073.822	265.073.822
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-7.880	-76.074
Gains (Losses) on Revaluation and Remeasurement		-7.880	-76.074
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	-7.880	-76.074
Restricted Reserves Appropriated From Profits		28.473.787	27.113.074
Legal Reserves	11	28.473.787	27.113.074
Prior Years' Profits or Losses	11	-220.530.929	-209.296.978
Current Period Net Profit Or Loss		19.349.455	10.323.762
Total equity		**113.958.255**	**114.737.606**
Total Liabilities and Equity		**136.498.678**	**115.691.067**

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	0	0	0
Revenue from Finance Sector Operations		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		0	0	0	0
General Administrative Expenses		-8.058.579	-7.657.639	-4.011.001	-4.013.721
Marketing Expenses		-64.157	-49.374	-1.671	-1.793
Other Income from Operating Activities	13	31.801.593	29.758.981	31.797.020	29.750.743
Other Expenses from Operating Activities	13	-314.920	0	-239.949	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		23.363.937	22.051.968	27.544.399	25.735.229
Investment Activity Income	14	7.074.314	7.047.700	3.542.812	3.533.171
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		30.438.251	29.099.668	31.087.211	29.268.400
Finance costs		-13.312	-1.110	934	-873
Gains (losses) on net monetary position	17	-8.669.329	-8.692.851	-3.309.435	-3.143.479
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		21.755.610	20.405.707	27.778.710	26.124.048
Tax (Expense) Income, Continuing Operations		-2.406.155	-2.495.249	-1.310.976	-888.254
Current Period Tax (Expense) Income	15	0	0	-349.279	
Deferred Tax (Expense) Income		-2.406.155	-2.495.249	-961.697	-888.254
PROFIT (LOSS) FROM CONTINUING OPERATIONS		19.349.455	17.910.458	26.467.734	25.235.794
PROFIT (LOSS)		19.349.455	17.910.458	26.467.734	25.235.794
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		19.349.455	17.910.458	26.467.734	25.235.794
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		68.194	-6.413	-29.750	-12.919
Gains (Losses) on Remeasurements of Defined Benefit Plans	10	97.424	-9.161	-42.501	-18.456
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		-29.230	2.748	12.751	5.537
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**68.194**	**-6.413**	**-29.750**	**-12.919**
TOTAL COMPREHENSIVE INCOME (LOSS)		**19.417.649**	**17.904.045**	**26.437.984**	**25.222.875**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		19.417.649	17.904.045	26.437.984	25.222.875

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		**47.375.918**	**42.787.273**
Profit (Loss)		19.349.455	17.910.458
Profit (Loss) from Continuing Operations		19.349.455	17.910.458
Adjustments to Reconcile Profit (Loss)		**7.694.083**	**9.697.309**
Adjustments for depreciation and amortisation expense	18	1.277.790	1.289.231
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	0
Adjustments for provisions		198.645	89.871
Adjustments for (Reversal of) Provisions Related with Employee Benefits		198.645	89.871
Adjustments for Interest (Income) Expenses		0	0
Adjustments for fair value losses (gains)		0	0
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method		0	0
Adjustments for Tax (Income) Expenses	22	2.406.155	2.495.249
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position	19	3.811.493	5.822.958
Changes in Working Capital		**20.332.380**	**15.179.506**
Decrease (Increase) in Financial Investments		2.144.828	2.660.294
Adjustments for decrease (increase) in trade accounts receivable		7	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	5	7	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-2.529.466	18.156
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	-2.529.466	18.156
Adjustments for Decrease (Increase) in Contract Assets		0	0
Adjustments for increase (decrease) in trade accounts payable		-120.933	-160.024
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-120.933	-160.024
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		19.998.757	14.262.318
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	19.998.757	14.262.318
Other Adjustments for Other Increase (Decrease) in Working Capital		839.187	-1.601.238
Decrease (Increase) in Other Assets Related with Operations		839.187	-1.601.238
Cash Flows from (used in) Operations		**47.375.918**	**42.787.273**
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**0**	**-92.705**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		0	-92.705
Purchase of intangible assets	9	0	-92.705
Cash advances and loans made to other parties		0	0
Cash receipts from repayment of advances and loans made to other parties		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-20.029.376**	**-14.175.400**
Proceeds from Issuing Shares or Other Equity Instruments		0	0
Payments to Acquire Entity's Shares or Other Equity Instruments		0	0
Cash Inflows from Sale of Acquired Entity's Shares or Other Equity Instruments		0	0
Proceeds from borrowings		167.624	92.550
Proceeds from Other Financial Borrowings		167.624	92.550
Repayments of borrowings		0	0
Dividends Paid	21	-20.197.000	-14.267.950
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		27.346.542	28.519.168

Net increase (decrease) in cash and cash equivalents		27.346.542	28.519.168
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**42.601.647**	**35.825.568**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-3.739.902	-4.940.809
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**66.208.287**	**59.403.927**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period	Line item	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] / Restricted Reserves Appropriated From Profits [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		**7.200.000**	**279.473.980**	**-27.603**			**25.686.419**	**-189.874.689**	**-3.728.901**	**118.728.206**		**118.728.206**
	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								-3.728.901	3.728.901	0		0
	Total Comprehensive Income (Loss)				-6.413					17.910.458	17.904.045	0	17.904.045
	Profit (loss)												
	Other Comprehensive Income (Loss)												
	Issue of equity		14.400.000	-14.400.000									
	Capital Decrease												
	Capital Advance												
	Effect of Merger or Liquidation or Division												
	Effects of Business Combinations Under Common Control												
	Advance Dividend Payments												
	Dividends Paid							1.426.795	-15.694.745		-14.267.950	0	-14.267.950
	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		**21.600.000**	**265.073.980**	**-34.016**			**27.113.214**	**-209.298.335**	**17.910.458**	**122.365.301**	**0**	**122.365.301**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period		**21.600.000**	**265.073.822**	**-76.074**			**27.113.074**	**-209.296.978**	**10.323.762**	**114.737.606**	**0**	**114.737.606**
	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								10.323.762	-10.323.762			
	Total Comprehensive Income (Loss)				68.194					19.349.455	19.417.649	0	19.417.649
	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												

Current Period 01.01.2026 - 30.06.2026								1.360.713	-21.557.713		20.197.000	0	20.197.000
	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		**21.600.000**	**265.073.822**	**-7.880**			**28.473.787**	**-220.530.929**	**19.349.455**	**113.958.255**		**113.958.255**