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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	BİRLEŞİM NEKS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Has Portföy Yönetimi Anonim Şirketi

Genel Kurulu'na

Giriş

Has Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait kâr veya zarar tablosunun,diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun, nakit akış tablosunun ve önemli muhasebe politikalarını özetleyen dipnotların ve diğer açıklayıcı notlardan oluşan ilişikteki finansal bilgilerin 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" Standardı'na ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

Şirket, 200.000.000 TL. kayıtlı sermaye tavanı içerinde, 125.000.000 TL. olan çıkarılmış sermayenin tamamının nakden karşılanması suretiyle 75.000.000 TL. artırılarak 200.000.000 TL. sına çıkarılması hususunda, 26.06.2026 tarihli yazı ile Sermaye Piyasası Kuruluna başvurmuştur. Bu başvuru henüz neticelenmemiştir. Şirket yetkilileri konu hakkında Sermaye Piyasası Kurulu ile görüşmelerin devam ettiğini ifade etmişlerdir.

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 "Ara Dönem Finansal Raporlama Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14.08.2026

BİRLEŞİM NEKS BAĞIMSIZ DENETİM A.Ş.

Ergun ŞENLİK

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	6	2.202.275	365.495
Financial Investments		82.247.939	97.900.189
Other Financial Investments	7	82.247.939	97.900.189
Other Receivables		33.022	0
Other Receivables Due From Unrelated Parties	10	33.022	0
Prepayments		1.151.608	1.865
Prepayments to Unrelated Parties	11	1.151.608	1.865
Current Tax Assets	16	260.712	307.014
SUB-TOTAL		**85.895.556**	**98.574.563**
Total current assets		**85.895.556**	**98.574.563**
NON-CURRENT ASSETS			
Other Receivables		15.414	15.414
Other Receivables Due From Unrelated Parties	10	15.414	15.414
Property, plant and equipment		582.339	176.246
Fixtures and fittings	12	582.339	176.246
Intangible assets and goodwill		183.959	173.517
Other intangible assets	13	183.959	173.517
Deferred Tax Asset	17	140.533	476.057
Total non-current assets		**922.245**	**841.234**
Total assets		**86.817.801**	**99.415.797**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	3.348
Current Borrowings From Related Parties		0	3.348
Other short-term borrowings	8	0	3.348
Trade Payables		54.144	381.504
Trade Payables to Unrelated Parties	9	54.144	381.504
Employee Benefit Obligations	14	519.806	421.914
Other Payables		350.706	643.331
Other Payables to Unrelated Parties	10	350.706	643.331
Current provisions		121.438	676.378
Current provisions for employee benefits	15	121.438	511.579
Other current provisions	15	0	164.799
SUB-TOTAL		**1.046.094**	**2.126.475**
Total current liabilities		**1.046.094**	**2.126.475**
NON-CURRENT LIABILITIES			
Non-current provisions		373.124	1.106.034
Non-current provisions for employee benefits	15	373.124	1.106.034
Deferred Tax Liabilities	17	406.170	691.866
Total non-current liabilities		**779.294**	**1.797.900**
Total liabilities		**1.825.388**	**3.924.375**
EQUITY			
Equity attributable to owners of parent		84.992.413	95.491.422
Issued capital	18	125.000.000	110.000.000
Inflation Adjustments on Capital	18	105.716.323	104.664.313
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-467.501	-346.442
Gains (Losses) on Revaluation and Remeasurement		-467.501	-346.442
Gains (Losses) on Remeasurements of Defined Benefit Plans	18	-467.501	-346.442
Restricted Reserves Appropriated From Profits	18	166.613	166.613
Prior Years' Profits or Losses	18	-118.993.062	-85.482.795
Current Period Net Profit Or Loss	24	-26.429.960	-33.510.267
Total equity		**84.992.413**	**95.491.422**
Total Liabilities and Equity		**86.817.801**	**99.415.797**

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	19	17.189.605	4.253.590	10.579.674	1.318.158
Cost of sales	19	-17.149.145	-4.253.590	-10.580.969	-1.318.158
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		40.460	0	-1.295	0
GROSS PROFIT (LOSS)		40.460	0	-1.295	0
General Administrative Expenses	20	-18.643.441	-15.580.480	-9.887.271	-7.806.290
Other Income from Operating Activities	21	158.768	32.758	2.718	17.180
Other Expenses from Operating Activities	21	-6.490	0	-6.490	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-18.450.703	-15.547.722	-9.892.338	-7.789.110
Investment Activity Income	22	7.441.844	7.970.245	4.098.441	4.285.958
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-11.008.859	-7.577.477	-5.793.897	-3.503.152
Finance income	23	0	228.539	0	222.879
Finance costs	23	-61.266	-69.734	-41.514	-44.324
Gains (losses) on net monetary position	26	-15.277.458	-5.789.540	-6.631.755	-2.312.182
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-26.347.583	-13.208.212	-12.467.166	-5.636.779
Tax (Expense) Income, Continuing Operations		-82.377	-33.389	-35.721	171.301
Deferred Tax (Expense) Income	17	-82.377	-33.389	-35.721	171.301
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-26.429.960	-13.241.601	-12.502.887	-5.465.478
PROFIT (LOSS)		-26.429.960	-13.241.601	-12.502.887	-5.465.478
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-26.429.960	-13.241.601	-12.502.887	-5.465.478
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		-121.059	-119.352	54.666	-58.074
Gains (Losses) on Remeasurements of Defined Benefit Plans	25	-172.941	-170.503	78.094	-82.965
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		51.882	51.151	-23.428	24.891
Taxes Relating to Remeasurements of Defined Benefit Plans	25	51.882	51.151	-23.428	24.891
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-121.059**	**-119.352**	**54.666**	**-58.074**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-26.551.019**	**-13.360.953**	**-12.448.221**	**-5.523.552**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	
Owners of Parent		-26.551.019	-13.360.953	-12.448.221	-5.523.552

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		**-12.532.373**	**-30.730.642**
Profit (Loss)		-26.429.960	-13.241.601
Profit (Loss) from Continuing Operations		-26.429.960	-13.241.601
Adjustments to Reconcile Profit (Loss)		**15.556.145**	**-18.885.319**
Adjustments for depreciation and amortisation expense	12 13	155.841	413.694
Adjustments for provisions		-1.408.908	352.612
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	-1.408.908	352.612
Adjustments for Tax (Income) Expenses	17	49.829	46.877
Other adjustments for which cash effects are investing or financing cash flow	7	15.652.249	-35.000.757
Adjustments Related to Gain and Losses on Net Monetary Position		1.107.134	15.302.255
Changes in Working Capital		**-1.704.861**	**1.386.856**
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-33.022	-6.983
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	10	-33.022	-6.983
Decrease (Increase) in Prepaid Expenses	11	-1.149.743	-919.028
Adjustments for increase (decrease) in trade accounts payable		-327.363	671.342
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	9	-327.363	671.342
Adjustments for increase (decrease) in other operating payables		-194.733	1.641.525
Increase (Decrease) in Other Operating Payables to Unrelated Parties	10	-194.733	1.641.525
Cash Flows from (used in) Operations		**-12.578.676**	**-30.740.064**
Income taxes refund (paid)	16	46.303	9.422
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-572.378**	**-22.644**
Purchase of Property, Plant, Equipment and Intangible Assets		-572.378	-22.644
Purchase of property, plant and equipment	12	-508.162	-22.644
Purchase of intangible assets	13	-64.216	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**14.996.652**	**51.513.070**
Proceeds from Issuing Shares or Other Equity Instruments		15.000.000	35.000.000
Proceeds from issuing other equity instruments	18	15.000.000	35.000.000
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		0	0
Repayments of borrowings		-3.348	-761
Cash Outflows from Other Financial Liabilities	8	-3.348	-761
Other inflows (outflows) of cash	18	0	16.513.831
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		1.891.901	20.759.784
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		1.891.901	20.759.784
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	6	**365.495**	**22.054**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-55.121	-4.063.530
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6	**2.202.275**	**16.718.308**

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	Additional Capital Contribution of Shareholders	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			
						Gains (Losses) on Remeasurements of Defined Benefit Plans								
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		**40.000.000**	**62.367.912**		**-128.765**			**166.613**	**-41.023.363**	**-44.459.432**	**16.922.965**	**0**	**16.922.965**
	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									-44.459.432	44.459.432			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-13.241.601	-13.241.601		-13.241.601
	Other Comprehensive Income (Loss)					-119.353						-119.353		-119.353
	Issue of equity		35.000.000	32.894.199								67.894.199		67.894.199
	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				16.513.831							16.513.831		16.513.831
	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**	**95.262.111**	**16.513.831**	**-248.118**			**166.613**	**-85.482.795**	**-13.241.601**	**87.970.041**		**87.970.041**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period		**110.000.000**	**104.664.313**		**-346.442**			**166.613**	**-85.482.795**	**-33.510.267**	**95.491.422**		**95.491.422**
	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									-33.510.267	33.510.267			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-26.429.960	-26.429.960		-26.429.960
	Other Comprehensive Income (Loss)					-121.059						-121.059		-121.059
	Issue of equity		15.000.000	1.052.010								16.052.010		16.052.010
	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													
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	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		125.000.000	105.716.323		-467.501			166.613	-118.993.062	-26.429.960	84.992.413		84.992.413