Date and time of publication on KAP: 14.08.2026 16:50:37
https://www.kap.org.tr/en/Bildirim/1650192

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	PKF ADAY BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Astra Portföy Yönetimi A.Ş. Yönetim Kurulu'na

1) Giriş

Astra Portföy Yönetimi A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynak 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.

2) 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 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.

3) Sonuç

Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 14 Ağustos 2026

PKF Aday Bağımsız Denetim Anonim Şirketi

(A Member Firm of PKF International)

Abdülkadir ŞAHİN

Sorumlu Denetçi

Statement of Financial Position (Balance Sheet)

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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	24.260.498	23.778.333
Financial Investments		167.688.228	166.449.705
Financial Assets at Fair Value Through Profit or Loss		167.688.228	166.449.705
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	167.688.228	166.449.705
Trade Receivables		22.357.184	18.930.313
Trade Receivables Due From Related Parties	7-22	21.015.991	17.784.187
Trade Receivables Due From Unrelated Parties	7	1.341.193	1.146.126
Other Receivables		1.696.056	45.099
Other Receivables Due From Related Parties	12-22	0	0
Other Receivables Due From Unrelated Parties	12	1.696.056	45.099
Prepayments		7.808.419	8.016.189
Prepayments to Unrelated Parties	11	7.808.419	8.016.189
Current Tax Assets	20	708.320	17.227.342
SUB-TOTAL		**224.518.705**	**234.446.981**
Total current assets		**224.518.705**	**234.446.981**
NON-CURRENT ASSETS			
Other Receivables		1.040.100	94.325
Other Receivables Due From Unrelated Parties	12	1.040.100	94.325
Property, plant and equipment	8	8.078.634	5.125.002
Fixtures and fittings		5.288.188	3.887.251
Leasehold Improvements		2.790.446	1.237.751
Right of Use Assets	10	17.372.324	19.819.222
Intangible assets and goodwill	9	688.421	66.762
Computer Softwares		688.421	66.762
Prepayments	11	10.457.225	792.741
Prepayments to Unrelated Parties	11	10.457.225	792.741
Deferred Tax Asset	20	5.369.770	2.346.776
Total non-current assets		**43.006.474**	**28.244.828**
Total assets		**267.525.179**	**262.691.809**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		5.447.930	7.149.117
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		5.447.930	7.149.117
Current Portion of other Non-current Borrowings	6	5.447.930	7.149.117
Trade Payables		636.354	1.105.943
Trade Payables to Unrelated Parties	7	636.354	1.105.943
Current tax liabilities, current	20	8.698.475	16.694.918
Current provisions		17.709.658	16.300.029
Current provisions for employee benefits	14	16.820.932	15.695.419
Other current provisions	13	888.726	604.610
Other Current Liabilities		3.054.927	5.748.065
Other Current Liabilities to Unrelated Parties	12	3.054.927	5.748.065
SUB-TOTAL		**35.547.344**	**46.998.072**
Total current liabilities		**35.547.344**	**46.998.072**
NON-CURRENT LIABILITIES			
Long Term Borrowings		10.271.069	11.724.842
Long Term Borrowings From Unrelated Parties		10.271.069	11.724.842
Other long-term borrowings	6	10.271.069	11.724.842
Non-current provisions		5.505.093	4.684.114
Non-current provisions for employee benefits	14	5.505.093	4.684.114
Total non-current liabilities		**15.776.162**	**16.408.956**
Total liabilities		**51.323.506**	**63.407.028**
EQUITY			
Equity attributable to owners of parent		216.201.673	199.284.781

Issued capital	15	34.750.000	34.750.000
Inflation Adjustments on Capital		499.355.247	499.355.247
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-702.543	-735.929
Gains (Losses) on Revaluation and Remeasurement		-702.543	-735.929
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-702.543	-735.929
Restricted Reserves Appropriated From Profits		24.603.588	24.603.588
Legal Reserves	15	24.603.588	24.603.588
Prior Years' Profits or Losses	15	-358.688.125	-320.968.384
Current Period Net Profit Or Loss		16.883.506	-37.719.741
Total equity		**216.201.673**	**199.284.781**
Total Liabilities and Equity		**267.525.179**	**262.691.809**

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	99.081.399	69.408.361	53.178.117	34.640.507
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		99.081.399	69.408.361	53.178.117	34.640.507
GROSS PROFIT (LOSS)		99.081.399	69.408.361	53.178.117	34.640.507
General Administrative Expenses	17	-108.171.274	-94.510.271	-52.167.319	-42.150.631
Marketing Expenses	17	-4.530.404	-2.868.454	-2.607.147	-1.526.866
Other Income from Operating Activities	18	65.402.405	46.047.377	42.751.053	19.724.279
Other Expenses from Operating Activities	18	-3.400	-77.231	-1.994	21.031
PROFIT (LOSS) FROM OPERATING ACTIVITIES		51.778.726	17.999.782	41.152.710	10.708.320
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		51.778.726	17.999.782	41.152.710	10.708.320
Finance costs	19	-2.805.992	-3.103.782	-1.192.802	-3.099.613
Gains (losses) on net monetary position		-26.428.055	-37.210.131	-13.068.342	-11.895.065
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		22.544.679	-22.314.131	26.891.566	-4.286.358
Tax (Expense) Income, Continuing Operations		-5.661.173	-8.357.107	-1.606.936	-3.415.057
Current Period Tax (Expense) Income	20	-8.698.475	-8.498.667	-5.467.449	-3.973.206
Deferred Tax (Expense) Income	20	3.037.302	141.560	3.860.513	558.149
PROFIT (LOSS) FROM CONTINUING OPERATIONS		16.883.506	-30.671.238	25.284.630	-7.701.415
PROFIT (LOSS)		16.883.506	-30.671.238	25.284.630	-7.701.415
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		16.883.506	-30.671.238	25.284.630	-7.701.415
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		33.386	-493.597	-284.111	-382.602
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	47.694	-705.139	-405.872	-546.575
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-14.308	211.542	121.761	163.973
Taxes Relating to Remeasurements of Defined Benefit Plans	20	-14.308	211.542	121.761	163.973
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**33.386**	**-493.597**	**-284.111**	**-382.602**
TOTAL COMPREHENSIVE INCOME (LOSS)		**16.916.892**	**-31.164.835**	**25.000.519**	**-8.084.017**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		16.916.892	-31.164.835	25.000.519	-8.084.017

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		**14.944.955**	**42.426.904**
Profit (Loss)		16.883.506	-30.671.238
Profit (Loss) from Continuing Operations		16.883.506	-30.671.238
Adjustments to Reconcile Profit (Loss)		**-21.381.360**	**-2.400.259**
Adjustments for depreciation and amortisation expense	8-9-10-17	6.615.363	4.446.872
Adjustments for provisions		2.278.302	2.912.199
Adjustments for (Reversal of) Provisions Related with Employee Benefits	14	1.994.186	2.899.609
Adjustments for (Reversal of) Other Provisions	13	284.116	12.590
Adjustments for Interest (Income) Expenses		49.129	240.690
Adjustments for interest expense		49.129	240.690
Adjustments for fair value losses (gains)		-56.315.564	-45.920.191
Other Adjustments for Fair Value Losses (Gains)	5-18	-56.315.564	-45.920.191
Adjustments for Tax (Income) Expenses	20	5.661.173	8.357.107
Adjustments Related to Gain and Losses on Net Monetary Position		20.330.237	27.563.064
Changes in Working Capital		**19.618.705**	**89.110.799**
Decrease (Increase) in Financial Investments	5	55.077.041	104.203.855
Adjustments for decrease (increase) in trade accounts receivable		-12.720.759	4.737.588
Decrease (Increase) in Trade Accounts Receivables from Related Parties	7-22	-5.913.734	-3.635.999
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-6.807.025	8.373.587
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-21.663.925	-22.216.535
Decrease (Increase) in Other Related Party Receivables Related with Operations	12-22	-343.031	620.693
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	12	-21.320.894	-22.837.228
Adjustments for increase (decrease) in trade accounts payable		237.707	-64.137
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	237.707	-64.137
Adjustments for increase (decrease) in other operating payables		-1.311.359	2.450.028
Increase (Decrease) in Other Operating Payables to Related Parties	12-22	0	11.182
Increase (Decrease) in Other Operating Payables to Unrelated Parties	12	-1.311.359	2.438.846
Cash Flows from (used in) Operations		**15.120.851**	**56.039.302**
Income taxes refund (paid)	20	-175.896	-13.612.398
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-4.692.578**	**-2.042.198**
Purchase of Property, Plant, Equipment and Intangible Assets		-4.692.578	-2.042.198
Purchase of property, plant and equipment	8	-3.993.679	-2.042.198
Purchase of intangible assets	9	-698.899	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-6.184.340**	**-3.814.331**
Repayments of borrowings		-3.084.033	24.806.450
Cash Outflows from Other Financial Liabilities	6	-3.084.033	24.806.450
Payments of Lease Liabilities	10	-3.100.307	-28.620.781
INFLATION EFFECT		-3.585.872	-2.633.751
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		482.165	33.936.624
Net increase (decrease) in cash and cash equivalents		482.165	33.936.624
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**23.778.333**	**7.498.742**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**24.260.498**	**41.435.366**

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			
					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	15	**34.750.000**	**499.355.247**	**-1.964.641**			**23.964.333**	**-256.577.340**	**-14.073.643**	**285.453.956**		**285.453.956**
	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				-493.597				-14.073.643	14.073.643	0		0
	Total Comprehensive Income (Loss)									-30.671.238	-31.164.835		-31.164.835
	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	15	**34.750.000**	**499.355.247**	**-2.458.238**			**23.964.333**	**-270.650.983**	**-30.671.238**	**254.289.121**		**254.289.121**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	15	**34.750.000**	**499.355.247**	**-735.929**			**24.603.588**	**-320.968.384**	**-37.719.741**	**199.284.781**		**199.284.781**
	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								-37.719.741	37.719.741			
	Total Comprehensive Income (Loss)				33.386					16.883.506	16.916.892		16.916.892
	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	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	15	**34.750.000**	**499.355.247**	**-702.543**			**24.603.588**	**-358.688.125**	**16.883.506**	**216.201.673**		**216.201.673**