Date and time of publication on KAP: 14.08.2026 16:53:55
https://www.kap.org.tr/en/Bildirim/1650196

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	YEDİTEPE BAĞIMSIZ DENETİM VE YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Meksa Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

Meksa Portföy Yönetimi Anonim Şirketi'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.

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.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Zekeriya Çelik, YMM

Sorumlu Denetçi

İstanbul, 14 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	91.488.691	67.549.429
Financial Investments	5	61.175.503	54.497.580
Trade Receivables		5.275.906	7.898.773
Trade Receivables Due From Related Parties	3-6	5.275.906	7.595.597
Trade Receivables Due From Unrelated Parties	6	0	303.176
Other Receivables		1.950	0
Other Receivables Due From Related Parties	7	1.950	
Prepayments	8	1.684.038	822.582
Current Tax Assets		1.642.329	
SUB-TOTAL		**161.268.417**	**130.768.364**
Total current assets		**161.268.417**	**130.768.364**
NON-CURRENT ASSETS			
Other Receivables		10.500	13.357
Other Receivables Due From Unrelated Parties	7	10.500	13.357
Property, plant and equipment	9	1.384.158	871.463
Right of Use Assets	11	6.695.096	2.254.585
Intangible assets and goodwill	10	877.216	936.333
Deferred Tax Asset	18	444.524	448.206
Total non-current assets		**9.411.494**	**4.523.944**
Total assets		**170.679.911**	**135.292.308**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Lease Liabilities			0
Current Portion of Non-current Borrowings		2.666.842	1.414.096
Current Portion of Non-current Borrowings from Related Parties		2.666.842	1.414.096
Lease Liabilities	12	2.666.842	1.414.096
Trade Payables		294.158	2.634.168
Trade Payables to Related Parties	3-6	14.308	2.529.833
Trade Payables to Unrelated Parties	6	279.850	104.335
Employee Benefit Obligations	14	2.624.794	3.066.836
Other Payables		2.117.471	2.902.979
Other Payables to Unrelated Parties	7	2.117.471	2.902.979
Current tax liabilities, current	21		932.272
Current provisions		1.515.861	929.471
Current provisions for employee benefits	14	1.515.861	929.471
SUB-TOTAL		**9.219.126**	**11.879.822**
Total current liabilities		**9.219.126**	**11.879.822**
NON-CURRENT LIABILITIES			
Long Term Borrowings		3.359.865	624.011
Long Term Borrowings From Related Parties		3.359.865	624.011
Lease Liabilities	12	3.359.865	624.011
Non-current provisions		1.436.382	1.181.828
Non-current provisions for employee benefits	14	1.436.382	1.181.828
Total non-current liabilities		**4.796.247**	**1.805.839**
Total liabilities		**14.015.373**	**13.685.661**
EQUITY			
Equity attributable to owners of parent		156.664.538	121.606.647
Issued capital	15	80.000.000	80.000.000
Inflation Adjustments on Capital	15	137.419.465	137.419.465
Capital Advance		50.000.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	15	-419.523	-432.417
Restricted Reserves Appropriated From Profits		10.864.397	9.932.055
Legal Reserves	15	10.864.397	9.932.055

Prior Years' Profits or Losses		-106.244.798	-104.408.274
Current Period Net Profit Or Loss		-14.955.003	-904.182
Total equity		**156.664.538**	**121.606.647**
Total Liabilities and Equity		**170.679.911**	**135.292.308**

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	36.825.883	24.778.322	16.233.316	13.630.162
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		36.825.883	24.778.322	16.233.316	13.630.162
GROSS PROFIT (LOSS)		36.825.883	24.778.322	16.233.316	13.630.162
General Administrative Expenses	17	-53.815.084	-27.650.900	-24.798.401	-13.877.412
Marketing Expenses	17	-32.589	-62.318	-7.341	-41.400
Other Income from Operating Activities		6.455	6.452		4.818
Other Expenses from Operating Activities		-192.058	-479.714	-14.528	-223.575
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-17.207.393	-3.408.158	-8.586.954	-507.407
Investment Activity Income	18	20.470.151	18.833.941	10.964.564	9.733.312
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		3.262.758	15.425.783	2.377.610	9.225.905
Finance income		0	0		
Finance costs		-348.256	-150.941	-250.917	-101.457
Gains (losses) on net monetary position	20	-17.938.939	-13.384.650	-6.998.425	-5.274.762
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-15.024.437	1.890.192	-4.871.732	3.849.686
Tax (Expense) Income, Continuing Operations		69.434	-4.588.123	88.066	-2.593.740
Current Period Tax (Expense) Income	19	0	-4.590.549		-2.708.120
Deferred Tax (Expense) Income	19	69.434	2.426	88.066	114.380
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-14.955.003	-2.697.931	-4.783.666	1.255.946
PROFIT (LOSS)		-14.955.003	-2.697.931	-4.783.666	1.255.946
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-14.955.003	-2.697.931	-4.783.666	1.255.946
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		12.894	-54.234	-117.122	-278.437
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		12.894	-54.234	-117.122	-278.437
Taxes Relating to Remeasurements of Defined Benefit Plans	14	18.420	-77.477	-167.317	-397.767
Taxes Relating to Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss	21	-5.526	23.243	50.195	119.330
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**12.894**	**-54.234**	**-117.122**	**-278.437**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-14.942.109**	**-2.752.165**	**-4.900.788**	**977.509**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-14.942.109	-2.752.165	-4.900.788	977.509

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		**-23.822.975**	**-14.441.156**
Profit (Loss)		-14.955.003	-2.697.931
Profit (Loss) from Continuing Operations		-14.955.003	-2.697.931
Adjustments to Reconcile Profit (Loss)		**9.894.865**	**6.191.565**
Adjustments for depreciation and amortisation expense	9-10-11	750.862	1.032.096
Adjustments for provisions	13-14	1.177.750	145.618
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.177.750	145.618
Adjustments for Interest (Income) Expenses	20	-9.722.436	-12.948.516
Adjustments for Interest Income		-9.722.436	-12.948.516
Adjustments for Tax (Income) Expenses	19	-69.434	4.588.123
Adjustments Related to Gain and Losses on Net Monetary Position		17.758.123	13.374.244
Changes in Working Capital		**-16.188.236**	**-13.871.088**
Decrease (Increase) in Financial Investments	5	-14.382.994	-11.645.988
Adjustments for decrease (increase) in trade accounts receivable	3-6	2.622.867	-124.447
Decrease (Increase) in Trade Accounts Receivables from Related Parties		2.622.867	-124.447
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	907	2.515
Decrease (Increase) in Prepaid Expenses	8	-861.456	-1.230.677
Adjustments for increase (decrease) in trade accounts payable	6	-2.340.010	-53.190
Increase (Decrease) in Trade Accounts Payables to Related Parties		-2.340.010	-53.190
Increase (Decrease) in Employee Benefit Liabilities	14	-442.042	-687.954
Adjustments for increase (decrease) in other operating payables	7	-785.508	-131.347
Increase (Decrease) in Other Operating Payables to Related Parties		-785.508	-131.347
Cash Flows from (used in) Operations		**-21.248.374**	**-10.377.454**
Payments Related with Provisions for Employee Benefits	14	0	-290.599
Income taxes refund (paid)	19	-2.574.601	-3.773.103
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-664.721**	**0**
Purchase of Property, Plant, Equipment and Intangible Assets		-664.721	0
Purchase of property, plant and equipment	9-10-11	-664.721	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**58.730.806**	**28.815.898**
Proceeds from Capital Advances	15	50.000.000	16.843.898
Payments of Lease Liabilities	11	-991.630	-1.120.471
Interest paid	20	-17.110	-6.986
Interest Received	19	9.739.546	13.099.457
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		34.243.110	14.374.742
Net increase (decrease) in cash and cash equivalents		34.243.110	14.374.742
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**67.549.429**	**69.891.018**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-10.303.848	-9.670.614
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**91.488.691**	**74.595.146**

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	Capital Advance	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	15	**43.750.000**	**136.863.197**			**-263.022**			**9.932.055**	**-83.067.535**	**-15.646.496**	**91.568.199**		**91.568.199**
	Adjustments Related to Accounting Policy Changes														0
	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										-15.646.496	15.646.496			
	Total Comprehensive Income (Loss)						-54.234					-2.697.931	-2.752.165		-2.752.165
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity														
	Capital Decrease														
	Capital Advance				16.843.899								16.843.899		16.843.899
	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	**43.750.000**	**136.863.197**	**16.843.899**		**-317.256**			**9.932.055**	**-98.714.031**	**-2.697.931**	**105.659.933**		**105.659.933**
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	15	**80.000.000**	**137.419.465**			**-432.417**			**9.932.055**	**-104.408.274**	**-904.182**	**121.606.647**		**121.606.647**
	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									932.342	-1.836.524	904.182			
	Total Comprehensive Income (Loss)						12.894					-14.955.003	-14.942.109		-14.942.109
	Profit (loss)														
	Other Comprehensive Income (Loss)														
	Issue of equity														
	Capital Decrease														
	Capital Advance				50.000.000								50.000.000		50.000.000
	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														
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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														
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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	**80.000.000**	**137.419.465**	**50.000.000**		**-419.523**			**10.864.397**	**-106.244.798**	**-14.955.003**	**156.664.538**		**156.664.538**