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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	HSY DANIŞMANLIK VE BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ONE PORTFÖY YÖNETİMİ ANONİM ŞİRKETİ

1 OCAK – 30 HAZİRAN 2026 HESAP DÖNEMİNE AİT

FİNANSAL TABLOLARI HAKKINDA SINIRLI BAĞIMSIZ DENETİM RAPORU

One Portföy Yönetimi Anonim Şirketi

Genel Kurulu'na

Giriş

One Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık döneme ait kar veya zarar tablosunun, 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 özet finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve 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 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

One Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet kar veya zarar tablosunun, diğer kapsamlı gelir tablosunun, özkaynak değişim tablosunun ve nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz.

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

Bu sınırlı bağımsız denetimi yürütüp sonuçlandıran sorumlu denetçi Eda Meriç Sefer'dir.

İstanbul, 14 Ağustos 2026

HSY Danışmanlık ve Bağımsız Denetim Anonim Şirketi

Member, Crowe Global

Eda Meriç Sefer

Sorumlu Denetçi, SMMM

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	50	93.959.297	11.946.883
Financial Investments	43	145.658.720	149.545.768
Trade Receivables		20.782.699	21.945.646
Trade Receivables Due From Related Parties	6	19.422.790	21.013.791
Trade Receivables Due From Unrelated Parties	7	1.359.909	931.855
Other Receivables		1.179.085	1.324.724
Other Receivables Due From Unrelated Parties	8	1.179.085	1.324.724
Prepayments		5.162.109	3.659.220
Prepayments to Unrelated Parties	11	5.162.109	3.659.220
SUB-TOTAL		**266.741.910**	**188.422.241**
Total current assets		**266.741.910**	**188.422.241**
NON-CURRENT ASSETS			
Property, plant and equipment	13	2.977.360	3.184.587
Right of Use Assets	19	12.850.853	13.295.510
Intangible assets and goodwill		7.449.676	2.203.665
Other intangible assets	16	7.449.676	2.203.665
Prepayments		0	0
Deferred Tax Asset	38	968.798	0
Total non-current assets		**24.246.687**	**18.683.762**
Total assets		**290.988.597**	**207.106.003**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.357.623	5.684.273
Current Borrowings From Unrelated Parties		6.357.623	5.684.273
Lease Liabilities	43	6.227.829	5.541.451
Other short-term borrowings	43	129.794	142.822
Trade Payables		7.228.501	6.905.894
Trade Payables to Unrelated Parties	7	7.228.501	6.905.894
Employee Benefit Obligations	26	210.833	41.424
Other Payables		6.636.743	13.910.783
Other Payables to Related Parties	6	0	1.163.418
Other Payables to Unrelated Parties	8	6.636.743	12.747.365
Current tax liabilities, current	38	9.076.205	2.509.631
Current provisions		2.583.622	885.680
Current provisions for employee benefits	24	2.583.622	885.680
SUB-TOTAL		**32.093.527**	**29.937.685**
Total current liabilities		**32.093.527**	**29.937.685**
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.930.072	6.533.495
Long Term Borrowings From Unrelated Parties		4.930.072	6.533.495
Lease Liabilities	43	4.930.072	6.533.495
Non-current provisions		780.430	272.545
Non-current provisions for employee benefits	24	780.430	272.545
Deferred Tax Liabilities	38	0	588.984
Total non-current liabilities		**5.710.502**	**7.395.024**
Total liabilities		**37.804.029**	**37.332.709**
EQUITY			
Equity attributable to owners of parent		253.184.568	169.773.294
Issued capital	28	56.000.000	56.000.000
Inflation Adjustments on Capital	28	104.396.830	104.396.830
Capital Advance	28	49.000.000	
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		466.979	466.979
Gains (Losses) on Revaluation and Remeasurement		466.979	466.979
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	466.979	466.979
Restricted Reserves Appropriated From Profits	28	3.762.359	1.637.861

Prior Years' Profits or Losses	28	5.147.126	-18.867.874
Current Period Net Profit Or Loss	39	34.411.274	26.139.498
Total equity		**253.184.568**	**169.773.294**
Total Liabilities and Equity		**290.988.597**	**207.106.003**

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	29	215.082.248	137.384.412	98.847.541	80.828.773
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		215.082.248	137.384.412	98.847.541	80.828.773
GROSS PROFIT (LOSS)		215.082.248	137.384.412	98.847.541	80.828.773
General Administrative Expenses	31	-129.619.471	-82.492.807	-68.198.335	-36.702.979
Marketing Expenses	31	-9.753.210	-13.703.939	-5.645.405	-11.304.251
Other Income from Operating Activities	32	10.528.901	1.645.146	843.828	-11.887
Other Expenses from Operating Activities	32	-286.034	-1.643.207	419.681	-129.666
PROFIT (LOSS) FROM OPERATING ACTIVITIES		85.952.434	41.189.605	26.267.310	32.679.990
Investment Activity Income			1.026.706		1.026.706
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		85.952.434	42.216.311	26.267.310	33.706.696
Finance income	35	1.902.471	3.220.188	952.220	1.617.809
Finance costs	35	-1.144.940	-5.681	-758.583	-5.681
Gains (losses) on net monetary position	52	-28.502.798	-23.116.442	-13.062.550	-10.135.074
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		58.207.167	22.314.376	13.398.397	25.183.750
Tax (Expense) Income, Continuing Operations		-23.795.893	-2.279.372	-7.178.313	1.723.886
Current Period Tax (Expense) Income	38	-25.353.675	-2.739.453	-8.110.761	1.756.931
Deferred Tax (Expense) Income	38	1.557.782	460.081	932.448	-33.045
PROFIT (LOSS) FROM CONTINUING OPERATIONS		34.411.274	20.035.004	6.220.084	26.907.636
PROFIT (LOSS)	39	34.411.274	20.035.004	6.220.084	26.907.636
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		34.411.274	20.035.004	6.220.084	26.907.636
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		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**	**0**		
TOTAL COMPREHENSIVE INCOME (LOSS)		**34.411.274**	**20.035.004**	**6.220.084**	**26.907.636**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		34.411.274	20.035.004	6.220.084	26.907.636

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		**64.370.377**	**805.121**
Profit (Loss)		34.411.274	20.035.004
Profit (Loss) from Continuing Operations	39	34.411.274	20.035.004
Adjustments to Reconcile Profit (Loss)		**10.408.893**	**6.548.020**
Adjustments for depreciation and amortisation expense	13,16,19	4.601.651	1.717.996
Adjustments for provisions		2.031.150	-106.862
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	2.031.150	-106.862
Adjustments for Interest (Income) Expenses		-757.531	-3.220.188
Adjustments for Interest Income	35	-1.902.471	-3.220.188
Adjustments for interest expense		1.144.940	0
Adjustments for fair value losses (gains)		-1.629	0
Other Adjustments for Fair Value Losses (Gains)	43	-1.629	0
Adjustments for Tax (Income) Expenses	38	4.535.252	4.375.457
Adjustments Related to Gain and Losses on Net Monetary Position		0	3.781.617
Changes in Working Capital		**19.604.688**	**-17.545.659**
Decrease (Increase) in Financial Investments	43	26.442.353	-22.977.586
Adjustments for decrease (increase) in trade accounts receivable		4.472.669	1.460.589
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	4.760.186	-551.755
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	-287.517	2.012.344
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		345.427	-933.603
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	372.959
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	345.427	-1.306.562
Decrease (Increase) in Prepaid Expenses	11	-960.749	1.621.588
Adjustments for increase (decrease) in trade accounts payable		-718.902	2.337.444
Increase (Decrease) in Trade Accounts Payables to Related Parties	6		12.920
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-718.902	2.324.524
Increase (Decrease) in Employee Benefit Liabilities	26	163.162	-132.644
Adjustments for increase (decrease) in other operating payables		-9.371.990	1.078.549
Increase (Decrease) in Other Operating Payables to Related Parties	6	-1.338.878	684.591
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-8.033.112	393.958
Other Adjustments for Other Increase (Decrease) in Working Capital		-767.282	4
Decrease (Increase) in Other Assets Related with Operations	27	0	4
Increase (Decrease) in Other Payables Related with Operations	27	-767.282	0
Cash Flows from (used in) Operations		**64.424.855**	**9.037.365**
Income taxes refund (paid)	38		-6.586.256
Inflation Effect On Operating Activities		-54.478	-1.645.988
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-5.740.501**	**2.293.239**
Proceeds from sales of property, plant, equipment and intangible assets		0	7.047.715
Proceeds from sales of property, plant and equipment	13	0	4.004.333
Proceeds from sales of intangible assets	16	0	3.043.382
Purchase of Property, Plant, Equipment and Intangible Assets		-6.553.128	-2.519.205
Purchase of property, plant and equipment	13	-351.777	-2.383.690
Purchase of intangible assets	16	-6.201.351	-135.515
Inflation Effect On Investing Activities		812.627	-2.235.271
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**47.114.629**	**3.058.880**
Proceeds from Capital Advances		49.000.000	0

Proceeds from borrowings		0	0
Repayments of borrowings		-34.568	-161.308
Cash Outflows from Other Financial Liabilities	43	-34.568	-161.308
Payments of Lease Liabilities		-2.792.413	0
Interest paid	32,35	-1.144.940	0
Interest Received	35	1.902.471	3.220.188
Inflation Effect On Financing Activities		184.079	0
INFLATION EFFECT		-25.533.855	-20.460.044
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		80.210.650	-14.302.804
Net increase (decrease) in cash and cash equivalents		80.210.650	-14.302.804
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	50	**11.946.883**	**24.841.555**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		1.801.764	3.550.120
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	50	**93.959.297**	**14.088.871**

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			
						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	28	**56.000.000**	**104.396.830**		**478.353**			**32.757.216**	**-31.164.111**	**-18.823.118**	**143.645.170**		**143.645.170**
	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	28	56.000.000	104.396.830		478.353			32.757.216	-31.164.111	-18.823.118	143.645.170		143.645.170
	Transfers								-31.119.355	12.296.237	18.823.118			0
	Total Comprehensive Income (Loss)										20.035.004	20.035.004		20.035.004
	Profit (loss)										20.035.004	20.035.004		20.035.004
	Other Comprehensive Income (Loss)													0
	Issue of equity													0
	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													0
	Equity at end of period	28	**56.000.000**	**104.396.830**		**478.353**			**1.637.861**	**-18.867.874**	**20.035.004**	**163.680.174**		**163.680.174**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
	Equity at beginning of period	28	**56.000.000**	**104.396.830**		**466.979**			**1.637.861**	**-18.867.874**	**26.139.498**	**169.773.294**		**169.773.294**
	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	28	56.000.000	104.396.830		466.979			1.637.861	-18.867.874	26.139.498	169.773.294		169.773.294
	Transfers								2.124.498	24.015.000	-26.139.498			
	Total Comprehensive Income (Loss)										34.411.274	34.411.274		34.411.274
	Profit (loss)										34.411.274	34.411.274		34.411.274
	Other Comprehensive Income (Loss)													
	Issue of equity													
	Capital Decrease													
	Capital Advance				49.000.000							49.000.000		49.000.000
	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																0
	Equity at end of period	28	**56.000.000**	**104.396.830**	**49.000.000**	**466.979**					**3.762.359**	**5.147.126**	**34.411.274**		**253.184.568**		**253.184.568**