Date and time of publication on KAP: 14.08.2026 18:13:37
https://www.kap.org.tr/en/Bildirim/1650396

KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	ANY PARTNERS BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETÇİ RAPORU

ATLAS PORTFÖY YÖNETİM ANONİM ŞİRKETİ

Yönetim Kurulu'na

Giriş

Atlas Portföy Yönetim A.Ş.'nin ("Şirket") **30 Haziran 2026** tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosunun ile önemli muhasebe politikalarının özeti dahil olmak üzere açıklayıcı notların ("ara dönem finansal bilgi") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin 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

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 vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, Şirket'in **30 Haziran 2026** tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık döneme ilişkin finansal performansının ve nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle, gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

ANY Partners Bağımsız Denetim A.Ş.

Yasin SANCAK, SMMM

Sorumlu Denetçi

14/08/2026

İstanbul, Türkiye

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	7	223.640.243	41.546.744
Financial Investments	8	397.047.065	508.115.919
Trade Receivables		87.036.860	45.450.916
Trade Receivables Due From Unrelated Parties	11	87.036.860	45.450.916
Other Receivables		8.245.076	2.884.917
Other Receivables Due From Unrelated Parties	12	8.245.076	2.884.917
Prepayments	14	275.629	1.258.223
Other current assets	15	587.550	904.963
SUB-TOTAL		**716.832.423**	**600.161.682**
Total current assets		**716.832.423**	**600.161.682**
NON-CURRENT ASSETS			
Property, plant and equipment	18	4.528.897	4.170.015
Right of Use Assets	10	301.738	603.474
Intangible assets and goodwill	19	244.345	229.123
Prepayments	14	119.257	59.380
Deferred Tax Asset	23	2.897.309	0
Total non-current assets		**8.091.546**	**5.061.992**
Total assets		**724.923.969**	**605.223.674**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		166.768	497.060
Current Borrowings From Related Parties		166.768	497.060
Lease Liabilities	10	166.768	497.060
Trade Payables		6.955.684	5.492.593
Trade Payables to Unrelated Parties	11	6.955.684	5.492.593
Employee Benefit Obligations	20	3.423.967	5.071.573
Other Payables		24.401.232	12.908.452
Other Payables to Unrelated Parties	12	24.401.232	12.908.452
Current tax liabilities, current	23	45.619.171	37.519.575
Current provisions		3.296.486	3.245.524
Current provisions for employee benefits	20	3.296.486	3.245.524
SUB-TOTAL		**83.863.308**	**64.734.777**
Total current liabilities		**83.863.308**	**64.734.777**
NON-CURRENT LIABILITIES			
Employee Benefit Obligations	20	4.358.036	4.016.525
Deferred Tax Liabilities	23	0	2.027.444
Total non-current liabilities		**4.358.036**	**6.043.969**
Total liabilities		**88.221.344**	**70.778.746**
EQUITY			
Equity attributable to owners of parent		636.702.625	534.444.928
Issued capital	28	60.000.000	60.000.000
Inflation Adjustments on Capital	28	213.849.394	213.849.394
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-2.120.143	-1.907.787
Gains (Losses) on Revaluation and Remeasurement		-2.120.143	-1.907.787
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	-2.120.143	-1.907.787
Restricted Reserves Appropriated From Profits	28	11.407.760	1.604.866
Prior Years' Profits or Losses	28	253.832.861	107.691.996
Current Period Net Profit Or Loss		99.732.753	153.206.459
Total equity		**636.702.625**	**534.444.928**
Total Liabilities and Equity		**724.923.969**	**605.223.674**

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	717.058.760	119.877.469	520.491.022	55.925.987
Cost of sales	29	-256.203.015	-43.663.242	-243.481.299	-9.988.715
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		460.855.745	76.214.227	277.009.723	45.937.272
GROSS PROFIT (LOSS)		460.855.745	76.214.227	277.009.723	45.937.272
General Administrative Expenses	30-31	-75.957.076	-48.627.303	-39.368.896	-26.378.767
Other Income from Operating Activities	32	354.629	10.100.473	210.247	6.159.073
Other Expenses from Operating Activities	32	-136.410.402	-11.557.202	-80.285.042	-11.172.123
PROFIT (LOSS) FROM OPERATING ACTIVITIES		248.842.896	26.130.195	157.566.032	14.545.455
Investment Activity Income	34	119.821.949	104.486.965	26.958.372	45.408.781
Investment Activity Expenses	34	-113.594.569	-16.346.581	-56.745.263	-14.943.356
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		255.070.276	114.270.579	127.779.141	45.010.880
Finance income	33	21.979.038	20.027.331	16.570.968	10.478.834
Finance costs	33	-846.956	-182.731	-359.698	-92.798
Gains (losses) on net monetary position	35	-93.091.160	-58.477.420	-42.513.488	-23.989.572
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		183.111.198	75.637.759	101.476.923	31.407.344
Tax (Expense) Income, Continuing Operations		-83.378.445	-14.604.047	-43.715.442	9.507.721
Current Period Tax (Expense) Income	23	-88.212.188	-15.200.396	-50.432.319	9.419.431
Deferred Tax (Expense) Income	23	4.833.743	596.349	6.716.877	88.290
PROFIT (LOSS) FROM CONTINUING OPERATIONS		99.732.753	61.033.712	57.761.481	40.915.065
PROFIT (LOSS)		99.732.753	61.033.712	57.761.481	40.915.065
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		99.732.753	61.033.712	57.761.481	40.915.065
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		-212.356	-63.987	-244.165	-63.987
Gains (Losses) on Remeasurements of Defined Benefit Plans	20	-303.366	-98.276	-348.808	-98.276
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		91.010	34.289	104.643	34.289
Taxes Relating to Remeasurements of Defined Benefit Plans	23	91.010	34.289	104.643	34.289
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-212.356**	**-63.987**	**-244.165**	**-63.987**
TOTAL COMPREHENSIVE INCOME (LOSS)		**99.520.397**	**60.969.725**	**57.517.316**	**40.851.078**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		99.520.397	60.969.725	57.517.316	40.851.078

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		**167.971.525**	**-33.208.420**
Profit (Loss)		99.732.753	61.033.712
Profit (Loss) from Continuing Operations		99.732.753	61.033.712
Adjustments to Reconcile Profit (Loss)	23	**130.559.726**	**50.052.955**
Adjustments for depreciation and amortisation expense	10-18-19	1.239.429	1.238.343
Adjustments for provisions	20	1.487.695	517.084
Adjustments for (Reversal of) Provisions Related with Employee Benefits	20	1.487.695	517.084
Adjustments for Interest (Income) Expenses	19	-21.967.705	-19.844.600
Adjustments for Interest Income	19	-21.967.705	-19.844.600
Adjustments for fair value losses (gains)	19	-8.554.204	0
Other Adjustments for Fair Value Losses (Gains)	19	-8.554.204	0
Adjustments for Tax (Income) Expenses	23	83.378.445	14.604.047
Adjustments Related to Gain and Losses on Net Monetary Position	20	69.264.526	51.339.686
Other adjustments to reconcile profit (loss)	23	5.711.540	2.198.395
Changes in Working Capital		**4.528.530**	**-121.401.718**
Decrease (Increase) in Financial Investments	8	42.991.791	-106.965.557
Adjustments for decrease (increase) in trade accounts receivable	11	-48.440.603	-7.016.041
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	11	-48.440.603	-7.016.041
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	12	-5.614.315	-6.133.798
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	12	-5.614.315	-6.133.798
Decrease (Increase) in Prepaid Expenses	14	743.381	425.527
Adjustments for increase (decrease) in trade accounts payable	11	2.291.454	881.504
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	11	2.291.454	881.504
Increase (Decrease) in Employee Benefit Liabilities	20	-882.740	1.455.488
Adjustments for increase (decrease) in other operating payables	12	13.439.562	-4.048.841
Increase (Decrease) in Other Operating Payables to Unrelated Parties	12	13.439.562	-4.048.841
Cash Flows from (used in) Operations		**234.821.009**	**-10.315.051**
Income taxes refund (paid)	23	-66.849.484	-22.893.369
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**20.667.238**	**20.027.332**
Purchase of Property, Plant, Equipment and Intangible Assets		-1.311.796	0
Purchase of property, plant and equipment	18	-1.262.748	0
Purchase of intangible assets	19	-49.048	0
Interest received	33	21.979.034	20.027.332
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-279.410**	**-480.097**
Payments of Lease Liabilities	10	-279.410	-350.992
Interest paid	10	0	-129.105
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		188.359.353	-13.661.185
Effect of exchange rate changes on cash and cash equivalents		0	0
Net increase (decrease) in cash and cash equivalents		188.359.353	-13.661.185
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	7	**41.546.744**	**81.598.114**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-6.265.854	-11.661.227
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7	**223.640.243**	**56.275.702**

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		**60.000.000**	**213.849.394**	**1.539.138**			**1.604.866**	**18.640.569**	**86.929.223**		**379.484.914**
	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								86.929.223	86.929.223		
	Total Comprehensive Income (Loss)				63.987					61.033.712		60.969.725
	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								2.380.823			2.380.823
	Equity at end of period		**60.000.000**	**213.849.394**	**1.603.125**			**1.604.866**	**107.950.615**	**61.033.712**	**442.835.462**	**442.835.462**
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period		**60.000.000**	**213.849.394**	**1.907.797**			**1.604.866**	**107.691.996**	**153.206.459**		**534.444.928**
	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								153.206.459	153.206.459		
	Total Comprehensive Income (Loss)				212.356			9.802.894		99.732.753		109.323.291
	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								7.065.594			7.065.594
	Equity at end of period		**60.000.000**	**213.849.394**	**2.120.143**			**11.407.760**	**253.832.861**	**99.732.753**	**636.702.625**	**636.702.625**