KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independedt Audit Comment

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

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Inveo Portföy Yönetimi Anonim Şirketi

Yönetim Kurulu'na

Giriş

Inveo Portföy Yönetimi Anonim Şirketi ("Şirket") 30 Haziran 2026 tarihli finansal durum tablosu ile aynı tarihte sona eren hesap dönemine ait; kar veya zarar ve diğer kapsamlı gelir tablosu, özkaynak değişim tablosu ve nakit akış tablosunun ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem özet 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.

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

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 A.Ş.

(A Member Firm of PKF International)

Yunus Can ÇARPATAN

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	3	20.208.631	130.257
Financial Investments	4	237.362.397	154.928.585
Trade Receivables		21.262.185	23.847.078
Trade Receivables Due From Related Parties	6	21.192.144	23.677.911
Trade Receivables Due From Unrelated Parties	6	70.041	169.167
Other Receivables		2.059.804	1.111.721
Other Receivables Due From Unrelated Parties	7	2.059.804	1.111.721
Prepayments		2.156.344	635.307
Other current assets		34.155	
SUB-TOTAL		**283.083.516**	**180.652.948**
Total current assets		**283.083.516**	**180.652.948**
NON-CURRENT ASSETS			
Financial Investments		6.705	6.705
Other Receivables			4.973
Other Receivables Due From Unrelated Parties			4.973
Property, plant and equipment		4.997.346	5.857.551
Right of Use Assets		15.427.655	18.386.488
Intangible assets and goodwill		1.677.325	4.276.245
Other intangible assets		1.677.325	4.276.245
Prepayments		779.586	
Total non-current assets		**22.888.617**	**28.531.962**
Total assets		**305.972.133**	**209.184.910**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		5.629.625	3.940.415
Current Borrowings From Unrelated Parties		5.629.625	3.940.415
Lease Liabilities	5	5.629.625	3.940.415
Trade Payables		4.099.910	7.107.772
Trade Payables to Related Parties	6	2.980.160	3.506.271
Trade Payables to Unrelated Parties	6	1.119.750	3.601.501
Employee Benefit Obligations	13	5.410.176	5.153.908
Deferred Income Other Than Contract Liabilities		158.466	104.004
Current tax liabilities, current	19	5.696.313	2.792.147
Current provisions		1.072.423	1.561.553
Current provisions for employee benefits	13	773.268	475.578
Other current provisions	12	299.155	1.085.975
Other Current Liabilities	12	12.918	
SUB-TOTAL		**22.079.831**	**20.659.799**
Total current liabilities		**22.079.831**	**20.659.799**
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.982.020	8.262.683
Long Term Borrowings From Unrelated Parties		4.982.020	8.262.683
Lease Liabilities		4.982.020	8.262.683
Non-current provisions		3.174.182	2.343.044
Non-current provisions for employee benefits	13	3.174.182	2.343.044
Deferred Tax Liabilities	19	3.896.905	5.814.627
Total non-current liabilities		**12.053.107**	**16.420.354**
Total liabilities		**34.132.938**	**37.080.153**
EQUITY			
Equity attributable to owners of parent		271.839.195	172.104.757
Issued capital		95.000.000	95.000.000
Inflation Adjustments on Capital		56.788.992	56.788.992
Capital Advance		81.344.792	6.798.582
Restricted Reserves Appropriated From Profits	14	36.493.049	36.493.049
Prior Years' Profits or Losses	14	-22.975.866	-6.343.008
Current Period Net Profit Or Loss		25.188.228	-16.632.858
Total equity		**271.839.195**	**172.104.757**

Total Liabilities and Equity		**305.972.133**	**209.184.910**

Statement of Profit or Loss and Other Comprehensive Income

KAMUYU AYDINLATMA PLATFORMU
PUBLIC DISCLOSURE PLATFORM

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		132.674.641	72.243.288	92.638.689	31.607.580
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		132.674.641	72.243.288	92.638.689	31.607.580
GROSS PROFIT (LOSS)		132.674.641	72.243.288	92.638.689	31.607.580
General Administrative Expenses		-84.195.348	-90.991.901	-37.853.579	-40.122.490
Marketing Expenses		-5.624.580	-7.460.497	-1.956.026	-3.534.735
Other Income from Operating Activities		19.372.307	31.819.775	7.447.527	15.288.565
Other Expenses from Operating Activities		-373.518	-791.351	-182.763	-399.010
PROFIT (LOSS) FROM OPERATING ACTIVITIES		61.853.502	4.819.314	60.093.848	2.839.910
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		61.853.502	4.819.314	60.093.848	2.839.910
Finance income		1.365.906	6.406	707.630	544
Finance costs		-1.894.754	-2.091.038	-1.054.096	-936.324
Gains (losses) on net monetary position		-30.164.051	-15.897.992	-24.071.376	-21.568.023
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		31.160.603	-13.163.310	35.676.006	-19.663.893
Tax (Expense) Income, Continuing Operations		-5.972.375	-3.209.388	-2.996.627	-1.174.343
Current Period Tax (Expense) Income		-7.890.097	-3.456.740	-5.661.698	-1.615.219
Deferred Tax (Expense) Income		1.917.722	247.352	2.665.071	440.876
PROFIT (LOSS) FROM CONTINUING OPERATIONS		25.188.228	-16.372.698	32.679.379	-20.838.236
PROFIT (LOSS)		25.188.228	-16.372.698	32.679.379	-20.838.236
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		25.188.228	-16.372.698	32.679.379	-20.838.236
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			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**25.188.228**	**-16.372.698**	**32.679.379**	**-20.838.236**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		25.188.228	-16.372.698	32.679.379	-20.838.236

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		**-53.245.772**	**6.971.467**
Profit (Loss)		25.188.228	-16.372.698
Profit (Loss) from Continuing Operations		25.188.228	-16.372.698
Profit (Loss) from Discontinued Operations		0	
Adjustments to Reconcile Profit (Loss)		**43.084.240**	**39.579.118**
Adjustments for depreciation and amortisation expense		7.088.225	8.809.625
Adjustments for provisions		1.291.055	1.418.349
Adjustments for (Reversal of) Provisions Related with Employee Benefits		1.813.919	1.361.593
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-522.864	56.756
Adjustments for Interest (Income) Expenses		528.848	2.084.632
Adjustments for Interest Income		-1.365.906	-6.406
Adjustments for interest expense		1.894.754	2.091.038
Adjustments for fair value losses (gains)		-5.916.135	139.011
Adjustments for Fair Value Losses (Gains) of Financial Assets		-5.916.135	139.011
Adjustments for Tax (Income) Expenses		5.972.375	3.209.388
Adjustments Related to Gain and Losses on Net Monetary Position		34.119.872	23.918.113
Changes in Working Capital		**-119.990.167**	**-11.569.888**
Decrease (Increase) in Financial Investments		-114.176.051	-11.747.823
Adjustments for decrease (increase) in trade accounts receivable		-3.211.348	3.454.739
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-3.269.356	3.401.572
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		58.008	53.167
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-1.248.687	-416.386
Decrease (Increase) in Prepaid Expenses		-1.662.536	-1.800.866
Adjustments for increase (decrease) in trade accounts payable		-1.280.256	1.176.841
Increase (Decrease) in Trade Accounts Payables to Related Parties		326.119	1.148.633
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.606.375	28.208
Increase (Decrease) in Employee Benefit Liabilities		1.508.970	-2.236.393
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		79.741	
Cash Flows from (used in) Operations		**-51.717.699**	**11.636.532**
Interest received		1.365.906	6.406
Income taxes refund (paid)		-2.893.979	-4.671.471
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-670.266**	**-1.473.480**
Purchase of Property, Plant, Equipment and Intangible Assets		-670.266	-1.473.480
Purchase of property, plant and equipment		-137.514	-1.210.552
Purchase of intangible assets		-532.752	-262.928
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**74.026.072**	**-7.278.001**
Proceeds from Capital Advances		74.546.210	
Payments of Lease Liabilities		1.374.616	-5.186.963
Interest paid		-1.894.754	-2.091.038
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		20.110.034	-1.780.014
Net increase (decrease) in cash and cash equivalents		20.110.034	-1.780.014
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**130.257**	**2.227.848**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-31.660	-318.383
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**20.208.631**	**129.451**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

Period		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		30.000.000	61.043.849					20.055.503	75.032.116	-4.192.433			181.939.035
	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								2.795.065	-6.987.498	4.192.433			
	Total Comprehensive Income (Loss)													
	Profit (loss)										-16.372.698			-16.372.698
	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													
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		95.000.000	56.788.992	6.798.582				36.493.049	-6.343.008	-16.632.858			172.104.757
	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									-16.632.858	16.632.858			
	Total Comprehensive Income (Loss)										25.188.228			25.188.228
	Profit (loss)										25.188.228			25.188.228
	Other Comprehensive Income (Loss)													
	Issue of equity													
	Capital Decrease													
	Capital Advance				74.546.210									74.546.210
	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		95.000.000	56.788.992	81.344.792				36.493.049	-22.975.866	25.188.228	271.839.195		271.839.195