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KAMUYU AYDINLATMA PLATFORMU

ING YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

ING Yatırım Menkul Değerler A.Ş. Genel Kurulu'na

Giriş

ING Yatırım Menkul Değerler A.Ş.'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki özet finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet kar veya zarar ve diğer kapsamlı gelir tablosunun, özet özkaynaklar değişim tablosunun ve özet nakit akış tablosunun 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 gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetim 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, tüm önemli yönleriyle TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Diğer Husus

Şirket'in 31 Aralık 2025 tarihinde sona eren hesap dönemine ait finansal tablolarının bağımsız denetimi ve 30 Haziran 2025 tarihinde sora eren altı aylık ara hesap dönemine ait finansal bilgilerinin sınırlı denetimi başka bir bağımsız denetim şirketi tarafından gerçekleştirilmiş olup, 31 Mart 2026 tarihli bağımsız denetçi raporunda ve 14 Ağustos 2025 tarihli bağımsız sınırlı denetim raporunda sırasıyla olumlu görüş ve olumlu sonuç bildirilmiştir.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Yaman Polat, SMMM

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	650.022.935	535.394.717
Financial Investments	5	54.068	156.894
Trade Receivables	6	476.976.929	670.984.399
Trade Receivables Due From Unrelated Parties		476.976.929	670.984.399
Prepayments		8.975.756	2.736.476
Prepayments to Unrelated Parties		8.975.756	2.736.476
Other current assets	7	990.602	1.254.908
Other Current Assets Due From Unrelated Parties		990.602	1.254.908
SUB-TOTAL		**1.137.020.290**	**1.210.527.394**
Total current assets		**1.137.020.290**	**1.210.527.394**
NON-CURRENT ASSETS			
Financial Investments		27.117.990	27.117.990
Financial Assets at Fair Value Through Other Comprehensive Income	5	27.117.990	27.117.990
Trade Receivables		171.750	202.253
Trade Receivables Due From Unrelated Parties		171.750	202.253
Property, plant and equipment	8	15.545.798	2.217.695
Right of Use Assets		2.749.873	2.705.126
Intangible assets and goodwill	8	8.345.851	8.033.033
Deferred Tax Asset	12	1.563.011	2.019.850
Total non-current assets		**55.494.273**	**42.295.947**
Total assets		**1.192.514.563**	**1.252.823.341**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Trade Payables	10	353.061.710	372.631.182
Trade Payables to Related Parties	13	2.519.580	2.454.135
Trade Payables to Unrelated Parties		350.542.130	370.177.047
Employee Benefit Obligations		5.509.663	4.827.470
Current tax liabilities, current	12	17.595.843	21.806.878
Current provisions		23.231.094	30.689.068
Current provisions for employee benefits	9	12.570.010	18.006.579
Other current provisions		10.661.084	12.682.489
Other Current Liabilities		1.500.566	1.010.325
Other Current Liabilities to Related Parties		1.500.566	1.010.325
SUB-TOTAL		**400.898.876**	**430.964.923**
Total current liabilities		**400.898.876**	**430.964.923**
NON-CURRENT LIABILITIES			
Trade Payables	10	171.750	202.253
Non-current provisions		6.083.875	5.344.094
Non-current provisions for employee benefits	9	6.083.875	5.344.094
Other non-current liabilities		1.058.276	1.612.781
Other Non-Current Liabilities to Related Parties		1.058.276	1.612.781
Total non-current liabilities		**7.313.901**	**7.159.128**
Total liabilities		**408.212.777**	**438.124.051**
EQUITY			
Equity attributable to owners of parent		784.301.786	814.699.290
Issued capital	11	300.000.000	300.000.000
Inflation Adjustments on Capital	11	610.178.093	610.178.093
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	11	-4.786.482	-4.288.377
Restricted Reserves Appropriated From Profits	11	33.943.995	33.943.995
Legal Reserves		33.943.995	33.943.995
Prior Years' Profits or Losses	11	-125.134.421	-175.405.535
Current Period Net Profit Or Loss	11	-29.899.399	50.271.114
Total equity		**784.301.786**	**814.699.290**
Total Liabilities and Equity		**1.192.514.563**	**1.252.823.341**

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	3	109.084.560	123.543.119	57.413.558	60.238.754
Cost of sales	3	-16.234.978	-24.486.445	-8.243.287	-8.723.130
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		92.849.582	99.056.674	49.170.271	51.515.624
GROSS PROFIT (LOSS)		92.849.582	99.056.674	49.170.271	51.515.624
General Administrative Expenses	3	-111.145.155	-93.882.385	-58.648.128	-49.814.149
Marketing Expenses		-31.810.446	-30.144.140	-17.792.209	-15.386.854
Research and development expense		-805.139	-790.686	-432.245	-425.367
Other Income from Operating Activities		181.924.390	190.540.848	100.127.936	118.970.877
Other Expenses from Operating Activities		-5.545.507	-4.171.550	-2.834.225	-2.391.961
PROFIT (LOSS) FROM OPERATING ACTIVITIES		125.467.725	160.608.761	69.591.400	102.468.170
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		125.467.725	160.608.761	69.591.400	102.468.170
Gains (losses) on net monetary position		-118.899.935	-83.641.285	-52.140.731	-43.485.155
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		6.567.790	76.967.476	17.450.669	58.983.015
Tax (Expense) Income, Continuing Operations	12	-36.467.189	-48.840.069	-22.538.703	-32.263.275
Current Period Tax (Expense) Income	12	-35.796.876	-47.524.462	-22.287.379	-31.662.201
Deferred Tax (Expense) Income	12	-670.313	-1.315.607	-251.324	-601.074
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-29.899.399	28.127.407	-5.088.034	26.719.740
PROFIT (LOSS)		-29.899.399	28.127.407	-5.088.034	26.719.740
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-29.899.399	28.127.407	-5.088.034	26.719.740
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		-498.105	-204.316	113.288	92.314
Gains (Losses) on Remeasurements of Defined Benefit Plans	12	-711.579	-291.881	161.840	131.877
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	12	213.474	87.565	-48.552	-39.563
Taxes Relating to Remeasurements of Defined Benefit Plans		213.474	87.565	-48.552	-39.563
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-498.105**	**-204.316**	**113.288**	**92.314**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-30.397.504**	**27.923.091**	**-4.974.746**	**26.812.054**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-30.397.504	27.923.091	-4.974.746	26.812.054

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		**209.735.615**	**-51.917.117**
Profit (Loss)		-29.899.399	28.127.407
Adjustments to Reconcile Profit (Loss)		**-35.153.404**	**-72.484.164**
Adjustments for depreciation and amortisation expense	8	3.366.438	603.648
Adjustments for provisions		-2.155.058	9.905.809
Adjustments for Interest (Income) Expenses		-176.250.405	-188.319.242
Adjustments for Interest Income		-176.250.405	-188.363.189
Adjustments for interest expense		0	43.947
Adjustments for Tax (Income) Expenses	11	36.467.189	48.840.069
Adjustments Related to Gain and Losses on Net Monetary Position		103.418.432	56.485.552
Changes in Working Capital		**141.316.775**	**-154.780.048**
Adjustments for decrease (increase) in trade accounts receivable		194.037.973	-304.523.297
Decrease (increase) in Financial Sector Receivables		-33.803.416	-3.354.017
Adjustments for increase (decrease) in trade accounts payable		-19.599.975	152.258.700
Adjustments for increase (decrease) in other operating payables		682.193	838.566
Cash Flows from (used in) Operations		**76.263.972**	**-199.136.805**
Dividends received		5.919.347	4.695.018
Interest paid		0	-43.947
Interest received		173.152.325	181.003.090
Payments Related with Provisions for Employee Benefits		-6.588.965	-430.800
Income taxes refund (paid)		-39.011.064	-38.003.673
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-14.126.208**	**-867.006**
Proceeds from sales of property, plant, equipment and intangible assets	8	2.776.000	65.712
Purchase of Property, Plant, Equipment and Intangible Assets	8	-16.902.208	-932.718
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-64.263**	**263.292.026**
Proceeds from Issuing Shares or Other Equity Instruments			264.221.291
Proceeds from issuing shares			264.221.291
Payments of Lease Liabilities		-64.263	-929.265
INFLATION EFFECT		-101.687.303	-56.422.557
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		93.857.841	154.085.346
Net increase (decrease) in cash and cash equivalents		93.857.841	154.085.346
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**471.568.172**	**226.054.299**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**565.426.013**	**380.139.645**

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		**100.000.000**	**530.086.156**	**-4.050.709**			**33.943.995**		**-187.624.195**	**12.218.660**	**484.573.907**		**484.573.907**
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	11								12.218.660	-12.218.660			
Total Comprehensive Income (Loss)	11			-204.316						28.127.407	27.923.091		27.923.091
Profit (loss)													
Other Comprehensive Income (Loss)													
Issue of equity	11	200.000.000	80.091.937								280.091.937		280.091.937
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		**300.000.000**	**610.178.093**	**-4.255.025**			**33.943.995**		**-175.405.535**	**28.127.407**	**792.588.935**		**792.588.935**
Statement of changes in equity [abstract]													
Statement of changes in equity [line items]													
Equity at beginning of period		**300.000.000**	**610.178.093**	**-4.288.377**			**33.943.995**		**-175.405.535**	**50.271.114**	**814.699.290**		**814.699.290**
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	11								50.271.114	-50.271.114			
Total Comprehensive Income (Loss)	11			-498.105						-29.899.399	-30.397.504		-30.397.504
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		**300.000.000**	**610.178.093**	**-4.786.482**				**33.943.995**	**-125.134.421**	**-29.899.399**	**784.301.786**		**784.301.786**