KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Finansal Tablolara İlişkin Sınırlı Denetim Raporu

Barclays Menkul Değerler Şirketi Anonim Şirketi Yönetim Kurulu'na

Giriş

Barclays Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Haziran 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar 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 finansal tabloların 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 gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal tablolara 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 tablolara 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 tabloların 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 finansal tabloların 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 tabloların, Barclays Menkul Değerler Şirketi'nin 30 Haziran 2026 tarihi itibarıyla finansal durumunun ve aynı tarihte sona eren altı aylık hesap dönemine 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.

Diğer Husus

Şirket'in ilişikteki 3 Haziran - 30 Haziran 2025 ara hesap dönemine ait ilişikteki kâr veya zarar ve diğer kapsamlı gelir tablosu, özkaynaklar değişim tablosu ve nakit akış tablosu ile söz konusu tablolara ilişkin dipnotların denetlenmemiş olduğuna dikkat çekeriz. Bu sebeple, söz konusu finansal tablolar ve ilgili dipnotlar hakkında bir sonuç veya görüş bildirmemekteyiz.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş.

Alper Güvenç, SMMM

Sorumlu Denetçi

14 Ağustos

İstanbul, Türkiye

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	487.541.618	586.676.664
Financial Investments	4	0	0
Trade Receivables	5	0	0
Prepayments		1.881.598	0
Prepayments to Unrelated Parties	10	1.881.598	0
Current Tax Assets	12	14.010.637	2.582.746
Other current assets		1.790.314	3.303.170
Other Current Assets Due From Unrelated Parties	10	1.790.314	3.303.170
SUB-TOTAL		**505.224.167**	**592.562.580**
Total current assets		**505.224.167**	**592.562.580**
NON-CURRENT ASSETS			
Other Receivables		5.840.254	11.561
Other Receivables Due From Unrelated Parties	6	5.840.254	11.561
Property, plant and equipment		126.220.508	11.942.862
Fixtures and fittings	7	37.102.411	2.169.557
Leasehold Improvements	7	64.899.041	9.773.305
Construction in Progress	7	24.219.056	0
Intangible assets and goodwill		24.783.041	27.974.391
Other intangible assets	8	24.783.041	27.974.391
Deferred Tax Asset	12	0	1.019.989
Other Non-current Assets		0	0
Total non-current assets		**156.843.803**	**40.948.803**
Total assets		**662.067.970**	**633.511.383**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		9.042.600	8.603.357
Current Portion of Non-current Borrowings from Unrelated Parties		9.042.600	8.603.357
Lease Liabilities	9	9.042.600	8.603.357
Trade Payables		270.376.604	168.890.248
Trade Payables to Related Parties	5, 23	264.030.331	168.787.225
Trade Payables to Unrelated Parties	5	6.346.273	103.023
Employee Benefit Obligations	11	751.350	458.033
Other Current Liabilities		2.549.048	2.957.664
Other Current Liabilities to Unrelated Parties	10	2.549.048	2.957.664
SUB-TOTAL		**282.719.602**	**180.909.302**
Total current liabilities		**282.719.602**	**180.909.302**
NON-CURRENT LIABILITIES			
Long Term Borrowings		18.661.062	22.287.120
Long Term Borrowings From Unrelated Parties		18.661.062	22.287.120
Lease Liabilities	9	18.661.062	22.287.120
Deferred Tax Liabilities	12	292.049	0
Total non-current liabilities		**18.953.111**	**22.287.120**
Total liabilities		**301.672.713**	**203.196.422**
EQUITY			
Equity attributable to owners of parent		360.395.257	430.314.961
Issued capital	13	350.000.000	350.000.000
Inflation Adjustments on Capital	13	105.206.342	105.206.342
Prior Years' Profits or Losses	13	-24.891.381	0
Current Period Net Profit Or Loss	13	-69.919.704	-24.891.381
Total equity		**360.395.257**	**430.314.961**
Total Liabilities and Equity		**662.067.970**	**633.511.383**

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	0			
Cost of sales		0			
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0			
Revenue from Finance Sector Operations		0			
Interest Income		0			
Cost of Finance Sector Operations		0			
Expenses For Insurance Services		0			
Expenses For Pension Services		0			
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		0			
GROSS PROFIT (LOSS)		0	0		
General Administrative Expenses	17	-80.485.024			
Other Income from Operating Activities	18	2.124.254			
Other Expenses from Operating Activities	19	-8.530.502			
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-86.891.272	0		
Investment Activity Income	20	69.763.213			
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-17.128.059	0		
Finance costs	21	-712.539			
Gains (losses) on net monetary position	22	-50.920.886			
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-68.761.484	0		
Tax (Expense) Income, Continuing Operations		-1.158.220			
Deferred Tax (Expense) Income	12	-1.158.220			
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-69.919.704	0		
PROFIT (LOSS)		-69.919.704	0		
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-69.919.704			
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			
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0			
Deferred Tax (Expense) Income		0			
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
Share of Other Comprehensive Income of Associates and Joint Ventures Accounted for Using Equity Method that will be Reclassified to Profit or Loss		0			
Gains (Losses) on Revaluation or Reclassification Adjustments of Available-for-Sale Financial Assets		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**-69.919.704**	**0**		
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-69.919.704			

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		**-44.495.860**	
Profit (Loss)		-69.919.704	
Profit (Loss) from Continuing Operations		-69.919.704	
Adjustments to Reconcile Profit (Loss)		**33.055.403**	
Adjustments for depreciation and amortisation expense	17	8.521.668	
Adjustments for Interest (Income) Expenses		-65.247.864	
Adjustments for Interest Income	20	-69.763.213	
Adjustments for interest expense		4.515.349	
Adjustments for share-based payments		7.143.782	
Adjustments for Tax (Income) Expenses	12	1.158.220	
Adjustments Related to Gain and Losses on Net Monetary Position		81.479.597	
Changes in Working Capital		**3.642.514**	
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-4.315.837	
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-4.315.837	
Decrease (Increase) in Prepaid Expenses		-1.881.598	
Adjustments for increase (decrease) in trade accounts payable		6.243.250	
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		6.243.250	
Increase (Decrease) in Employee Benefit Liabilities		293.317	
Adjustments for increase (decrease) in other operating payables		3.303.382	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		3.303.382	
Cash Flows from (used in) Operations		**-33.221.787**	
Income taxes refund (paid)		-11.274.073	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**38.346.383**	
Purchase of Property, Plant, Equipment and Intangible Assets		-31.508.640	
Interest received		69.855.023	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-4.515.349**	
Payments of Lease Liabilities	17	-4.515.349	
INFLATION EFFECT		-88.378.410	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-99.043.236	
Net increase (decrease) in cash and cash equivalents		-99.043.236	
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**586.228.850**	
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**487.185.614**	

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		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											
	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											
	Total Comprehensive Income (Loss)											
	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											
	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	13	**350.000.000**	**105.206.342**					**-24.891.381**	**430.314.961**	**0**	**430.314.961**
	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											0
	Restated Balances											
	Transfers							-24.891.381	24.891.381		0	0
	Total Comprehensive Income (Loss)											
	Profit (loss)								-69.919.704	-69.919.704	0	-69.919.704
	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		**350.000.000**	**105.206.342**				**-24.891.381**	**-69.919.704**	**360.395.257**	**0**	**360.395.257**