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KAMUYU AYDINLATMA PLATFORMU

OSMANLI YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

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

ARA DÖNEM KONSOLİDE FİNANSAL TABLOLARA İLİŞKİN

SINIRLI DENETİM RAPORU

Osmanlı Yatırım Menkul Değerler Anonim Şirketi

Yönetim Kurulu'na

Giriş

Osmanlı Yatırım Menkul Değerler Anonim Şirketi ("Şirket") ve Bağlı Ortaklıkları (" Grup") 30 Haziran 2026 tarihli ilişikteki ara dönem konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akış tablosu ile konsolide açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide finansal tabloların 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 konsolide 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 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 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 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.

Diğer Husus

Grup'un 31 Aralık 2025 tarihinde sona eren hesap dönemine ait konsolide finansal tabloları başka bir bağımsız denetçi tarafından denetlenmiş ve 11 Mart 2026 tarihinde bu konsolide finansal tablolara ilişkin olumlu görüş verilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide finansal tabloların, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

İstanbul, 17 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	Consolidated

	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	1.857.218.064	1.993.670.970
Financial Investments		1.751.669.318	1.973.803.059
Financial Assets at Fair Value Through Profit or Loss	5	1.751.669.318	1.973.803.059
Other Financial Assets Measured at Fair Value Through Profit or Loss		1.751.669.318	1.973.803.059
Trade Receivables		2.217.401.242	1.436.715.215
Trade Receivables Due From Related Parties	3-7	4.071.411	2.119.625
Trade Receivables Due From Unrelated Parties	7	2.213.329.831	1.434.595.590
Other Receivables	8	310.964.746	165.652.139
Other Receivables Due From Unrelated Parties		310.964.746	165.652.139
Prepayments		19.808.640	3.613.713
Prepayments to Unrelated Parties	9	19.808.640	3.613.713
Current Tax Assets	22	50.060.199	22.591.310
Other current assets		10.028.178	0
SUB-TOTAL		**6.217.150.387**	**5.596.046.406**
Total current assets		**6.217.150.387**	**5.596.046.406**
NON-CURRENT ASSETS			
Financial Investments		93.321.619	40.739.130
Financial Assets at Fair Value Through Profit or Loss	5	93.321.619	40.739.130
Trade Receivables		252.000.000	0
Trade Receivables Due From Unrelated Parties	7	252.000.000	
Property, plant and equipment	10	615.918.104	661.938.976
Right of Use Assets	12	6.988.666	22.656.022
Intangible assets and goodwill	11	82.063.501	94.629.533
Deferred Tax Asset	22	36.351.848	25.724.947
Total non-current assets		**1.086.643.738**	**845.688.608**
Total assets		**7.303.794.125**	**6.441.735.014**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		1.859.324.467	1.852.898.964
Current Borrowings From Unrelated Parties		1.859.324.467	1.852.898.964
Lease Liabilities	6	10.226.340	4.194.710
Other short-term borrowings	6	1.849.098.127	1.848.704.254
Current Portion of Non-current Borrowings	6	585.000.000	1.837.307
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		585.000.000	1.837.307
Issued Debt Instruments	6	585.000.000	
Trade Payables		960.234.304	1.027.807.869
Trade Payables to Unrelated Parties	7	960.234.304	1.027.807.869
Employee Benefit Obligations	14	29.638.192	28.563.953
Other Payables		151.420.619	125.535.687
Other Payables to Related Parties		40.000.000	
Other Payables to Unrelated Parties	8	111.420.619	125.535.687
Current tax liabilities, current	22	2.224.643	0
Current provisions		196.547.540	199.591.244
Current provisions for employee benefits	15	48.956.126	56.760.945
Other current provisions	13	147.591.414	142.830.299
Other Current Liabilities		2.174.608	1.483.235
Other Current Liabilities to Unrelated Parties		2.174.608	1.483.235
SUB-TOTAL		**3.786.564.373**	**3.237.718.259**
Total current liabilities		**3.786.564.373**	**3.237.718.259**
NON-CURRENT LIABILITIES			
Long Term Borrowings		253.500.277	1.242.939
Long Term Borrowings From Related Parties		253.500.277	1.242.939
Lease Liabilities	6	1.500.277	1.242.939
Issued Debt Instruments	6	252.000.000	0

Non-current provisions		17.493.615	13.492.881
Non-current provisions for employee benefits	15	17.493.615	13.492.881
Total non-current liabilities		**270.993.892**	**14.735.820**
Total liabilities		**4.057.558.265**	**3.252.454.079**
EQUITY			
Equity attributable to owners of parent		3.246.235.860	3.189.280.935
Issued capital	16	401.411.202	400.000.000
Inflation Adjustments on Capital	16	617.107.638	617.069.293
Capital Advance		2.675.335	0
Treasury Shares (-)		-3.598.114	-3.598.114
Share Premium (Discount)	16	72.625.671	66.276.662
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-16.703.753	-57.437.651
Gains (Losses) from investments in equity instruments	16	-2.907.047	-45.041.769
Gains (Losses) on Revaluation and Remeasurement	16	-13.796.706	-12.395.882
Gains (Losses) on Remeasurements of Defined Benefit Plans	16	-13.796.706	-12.395.882
Restricted Reserves Appropriated From Profits	16	146.443.269	110.745.131
Prior Years' Profits or Losses	16	1.942.695.061	1.811.195.377
Current Period Net Profit Or Loss		83.579.551	245.030.237
Total equity		**3.246.235.860**	**3.189.280.935**
Total Liabilities and Equity		**7.303.794.125**	**6.441.735.014**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		12.126.825.994	7.131.655.018	3.510.676.941	4.087.522.044
Cost of sales	17	-11.014.116.560	-6.140.946.135	-3.008.490.905	-3.587.151.880
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS	17	1.112.709.434	990.708.883	502.186.036	500.370.164
GROSS PROFIT (LOSS)		1.112.709.434	990.708.883	502.186.036	500.370.164
General Administrative Expenses	18	-703.973.243	-655.153.674	-319.793.140	-326.865.172
Marketing Expenses	18	-221.460.709	-198.688.710	-102.834.613	-101.485.415
Other Income from Operating Activities	19	170.494.134	101.197.054	54.033.152	83.615.890
Other Expenses from Operating Activities	19	-94.700.412	-50.721.422	-8.605.186	-48.212.660
PROFIT (LOSS) FROM OPERATING ACTIVITIES		263.069.204	187.342.131	124.986.249	107.422.807
Investment Activity Income	20	28.879.070	26.848.819	14.807.353	16.066.678
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		291.948.274	214.190.950	139.793.602	123.489.485
Finance income	21	320.113.982	493.056.659	230.328.078	235.110.750
Finance costs	21	-228.287.687	-298.487.821	-136.289.397	-125.583.772
Gains (losses) on net monetary position	26	-309.198.211	-437.893.119	-213.359.103	-323.390.711
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		74.576.358	-29.133.331	20.473.180	-90.374.248
Tax (Expense) Income, Continuing Operations		9.003.193	-12.452.644	15.916.781	23.837.679
Current Period Tax (Expense) Income	22	-19.081.093	-34.663.598	644.194	-5.897.623
Deferred Tax (Expense) Income	22	28.084.286	22.210.954	15.272.587	29.735.302
PROFIT (LOSS) FROM CONTINUING OPERATIONS		83.579.551	-41.585.975	36.389.961	-66.536.569
PROFIT (LOSS)	23	83.579.551	-41.585.975	36.389.961	-66.536.569
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		83.579.551	-41.585.975	36.389.961	-66.536.569
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		40.733.898	-4.136.934	51.315.176	-1.346.685
Gains (Losses) from Investments in Equity Instruments		60.192.460		77.560.936	
Gains (Losses) on Remeasurements of Defined Benefit Plans	15	-2.001.177	-5.909.906	-4.253.542	-1.923.837
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	22	-17.457.385	1.772.972	-21.992.218	577.152
Taxes Relating to Gains (Losses) from Investments in Equity Instruments		-18.057.738		-23.268.281	
Taxes Relating to Remeasurements of Defined Benefit Plans		600.353	1.772.972	1.276.063	577.152
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**40.733.898**	**-4.136.934**	**51.315.176**	**-1.346.685**
TOTAL COMPREHENSIVE INCOME (LOSS)		**124.313.449**	**-45.722.909**	**87.705.137**	**-67.883.254**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		124.313.449	-45.722.909	87.705.137	-67.883.254

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Consolidated

	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		**338.399.437**	**-460.743.954**
Profit (Loss)		83.579.551	-41.585.975
Adjustments to Reconcile Profit (Loss)		**504.352.474**	**-525.125.923**
Adjustments for depreciation and amortisation expense	10-11-12	70.302.971	60.105.565
Adjustments for provisions		35.596.188	59.388.098
Adjustments for (Reversal of) Provisions Related with Employee Benefits	15	9.996.839	9.226.249
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		-88.728	
Adjustments for (Reversal of) Other Provisions		25.688.077	50.161.849
Adjustments for Interest (Income) Expenses		196.551.771	183.029.080
Adjustments for Interest Income	20	-1.964.043	-46.698.413
Adjustments for interest expense	21	198.515.814	229.727.493
Adjustments for fair value losses (gains)		-346.254.141	-520.794.005
Adjustments for Fair Value Losses (Gains) of Financial Assets	20-21	-346.254.141	-520.794.005
Adjustments for Tax (Income) Expenses	22	-9.003.193	12.452.644
Adjustments Related to Gain and Losses on Net Monetary Position		557.158.878	-319.307.305
Changes in Working Capital		**-218.160.482**	**-306.639.003**
Decrease (Increase) in Financial Investments		254.117.866	-219.469.981
Adjustments for decrease (increase) in trade accounts receivable		-412.363.568	-48.171.009
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-2.271.456	-1.472.596
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-410.092.112	-46.698.413
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-170.295.358	13.208.194
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-170.295.358	13.208.194
Decrease (Increase) in Prepaid Expenses		-16.739.927	
Adjustments for increase (decrease) in trade accounts payable		87.434.804	-151.078.785
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		87.434.804	-151.078.785
Increase (Decrease) in Employee Benefit Liabilities		3.981.274	76.678
Adjustments for increase (decrease) in other operating payables		44.817.539	98.795.900
Increase (Decrease) in Other Operating Payables to Related Parties		40.000.000	
Increase (Decrease) in Other Operating Payables to Unrelated Parties		4.817.539	98.795.900
Other Adjustments for Other Increase (Decrease) in Working Capital		-9.113.112	0
Decrease (Increase) in Other Assets Related with Operations		-10.028.178	
Increase (Decrease) in Other Payables Related with Operations		915.066	
Cash Flows from (used in) Operations		**369.771.543**	**-873.350.901**
Interest received			493.056.659
Payments Related with Provisions for Employee Benefits	15	-4.504.152	-52.893.373
Income taxes refund (paid)		-26.867.954	-27.556.339
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**60.618.730**	**47.459.248**
Proceeds from sales of property, plant, equipment and intangible assets		82.146.182	53.551.409
Proceeds from sales of property, plant and equipment	10	82.146.182	53.551.409
Purchase of Property, Plant, Equipment and Intangible Assets		-23.491.495	-6.092.161
Purchase of property, plant and equipment	10	-22.819.228	
Purchase of intangible assets	11	-672.267	-6.092.161
Interest received	20	1.964.043	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-261.028.804**	**345.892.848**
Proceeds from Issuing Shares or Other Equity Instruments			620.336.980
Proceeds from Capital Advances		10.473.891	

Proceeds from borrowings		4.845.534	0
Proceeds from Other Financial Borrowings		4.845.534	
Repayments of borrowings			-15.481.541
Loan Repayments			-4.532.354
Cash Outflows from Other Financial Liabilities			-10.949.187
Dividends Paid	18	-77.832.415	-31.509.778
Interest paid	21	-198.515.814	-227.452.813
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		137.989.363	-67.391.858
Net increase (decrease) in cash and cash equivalents		137.989.363	-67.391.858
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**1.891.425.502**	**2.014.523.467**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-285.254.463	-391.985.555
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**1.744.160.402**	**1.555.146.054**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

		Footnote Reference	Equity														
			Equity attributable to owners of parent [member]													Non-controlling interests [member]	
			Issued Capital	Inflation Adjustments on Capital	Capital Advance	Treasury Shares	Share premiums or discounts	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				
								Accumulated Gains (Losses) from Investments in Equity Instruments	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		400.000.000	617.069.293		-3.598.114	66.276.662	-12.520.710	-11.238.559			68.133.726	1.552.510.437	444.995.962	3.121.628.697		3.121.628.697
	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											42.613.652	402.382.310	-444.995.962			0
	Total Comprehensive Income (Loss)																
	Profit (loss)													-41.585.975	-41.585.975		-41.585.975
	Other Comprehensive Income (Loss)								-4.136.934						-4.136.934		-4.136.934
	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												-31.509.778		-31.509.778		-31.509.778
	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		400.000.000	617.069.293		-3.598.114	66.276.662	-12.520.710	-15.375.493			110.747.378	1.923.382.969	-41.585.975	3.044.396.010		3.044.396.010
	Statement of changes in equity [abstract]																
	Statement of changes in equity [line items]																
	Equity at beginning of period		400.000.000	617.069.293		-3.598.114	66.276.662	-45.041.769	-12.395.882			110.745.131	1.811.195.377	245.030.237	3.189.280.935		3.189.280.935
	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											35.698.138	209.332.099	-245.030.237		0	0
	Total Comprehensive Income (Loss)																
	Profit (loss)													83.579.551	83.579.551		83.579.551
	Other Comprehensive Income (Loss)							42.134.722	-1.400.824						40.733.898		40.733.898
	Issue of equity		1.411.202	38.345			6.349.009								7.798.556		7.798.556
	Capital Decrease																0
	Capital Advance				2.675.335										2.675.335		2.675.335
	Effect of Merger or Liquidation or Division																0
	Effects of Business Combinations Under Common Control																0
	Advance Dividend Payments												-77.832.415		-77.832.415		-77.832.415
	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		**401.411.202**	**617.107.638**	**2.675.335**	**-3.598.114**	**72.625.671**	**-2.907.047**	**-13.796.706**			**146.443.269**	**1.942.695.061**	**83.579.551**	**3.246.235.860**		**3.246.235.860**