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KAMUYU AYDINLATMA PLATFORMU

ATA YATIRIM MENKUL KIYMETLER A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Ata Yatırım Menkul Kıymetler Anonim Şirketi Yönetim Kurulu'na

Giriş

Ata Yatırım Menkul Kıymetler Anonim Şirketi 'nin (Şirket) ve bağlı ortaklarının (birlikte ''Grup''olarak anılacaktır) ekte yer alan 30 Haziran 2026 tarihli konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık döneme ait konsolide kar veya zarar tablosunun ve diğer kapsamlı gelir tablosunun, konsolide özkaynak değişim tablosunun ve konsolide nakit akım tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem konsolide finansal bilgilerin, Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan 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 konsolide 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 konsolide 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 konsolide 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 konsolide 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 konsolide 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.

GÜRELİ YEMİNLİ MALİ MÜŞAVİRLİK VE BAĞIMSIZ DENETİM HİZMETLERİ A.Ş.

An Independent Member of BAKER TILLY INTERNATIONAL

Şevket KARADAŞ,YMM

Sorumlu Ortak Başdenetçi

İstanbul, 17 Ağustos 2026

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	5	229.582.330	295.247.551
Financial Investments		189.504.902	251.261.900
Financial Assets at Fair Value Through Profit or Loss	6	189.504.902	251.261.900
Other Financial Assets Measured at Fair Value Through Profit or Loss	6	189.504.902	251.261.900
Trade Receivables		3.922.242.634	4.311.112.361
Trade Receivables Due From Related Parties	17	457.727.581	1.988.265.221
Trade Receivables Due From Unrelated Parties		3.464.515.053	2.322.847.140
Other Receivables		6.481.462	1.371.393
Other Receivables Due From Related Parties		3.133.676	290.152
Other Receivables Due From Unrelated Parties		3.347.786	1.081.241
Prepayments		23.482.523	38.226.276
Prepayments to Unrelated Parties		23.482.523	38.226.276
Current Tax Assets	8	13.806.031	8.729.843
Other current assets		1.018.545	0
Other Current Assets Due From Unrelated Parties		1.018.545	0
SUB-TOTAL		**4.386.118.427**	**4.905.949.324**
Total current assets		**4.386.118.427**	**4.905.949.324**
NON-CURRENT ASSETS			
Other Receivables		125.759.860	138.187.191
Other Receivables Due From Unrelated Parties		125.759.860	138.187.191
Investments accounted for using equity method		60.910.105	34.977.461
Investment property	9	983.943.061	972.327.806
Property, plant and equipment		24.395.207	23.506.815
Buildings		5.010.188	23.506.815
Machinery And Equipments		14.834.507	
Fixtures and fittings		190.782	
Leasehold Improvements		4.359.730	
Right of Use Assets		40.401.618	27.438.611
Intangible assets and goodwill		23.238.344	32.826.796
Licenses		22.411.271	32.826.796
Other intangible assets		827.073	
Prepayments		8.002.491	0
Prepayments to Unrelated Parties		8.002.491	0
Total non-current assets		**1.266.650.686**	**1.229.264.680**
Total assets		**5.652.769.113**	**6.135.214.004**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	3.122.076.909	3.839.812.033
Current Borrowings From Related Parties		3.108.630.709	3.818.392.139
Other short-term borrowings		3.108.630.709	3.818.392.139
Current Borrowings From Unrelated Parties		13.446.200	21.419.894
Lease Liabilities	7	13.446.200	21.419.894
Trade Payables		965.741.115	740.338.481
Trade Payables to Related Parties	17	34.614.005	20.221.798
Trade Payables to Unrelated Parties		931.127.110	720.116.683
Employee Benefit Obligations		816.242	806.444
Other Payables		52.285.430	48.176.193
Other Payables to Unrelated Parties		52.285.430	48.176.193
Deferred Income Other Than Contract Liabilities		55.066	137.666
Deferred Income Other Than Contract Liabilities from Unrelated Parties		55.066	137.666
Current tax liabilities, current			6.503.655
Current provisions		507.233	509.460
Current provisions for employee benefits		507.233	509.460
SUB-TOTAL		**4.141.481.995**	**4.636.283.932**
Total current liabilities		**4.141.481.995**	**4.636.283.932**
NON-CURRENT LIABILITIES			

Long Term Borrowings		17.801.015	14.420.436
Long Term Borrowings From Unrelated Parties		17.801.015	14.420.436
Other long-term borrowings	7	17.801.015	14.420.436
Non-current provisions		50.562.350	40.592.401
Non-current provisions for employee benefits		50.562.350	40.592.401
Deferred Tax Liabilities		172.362.045	157.652.982
Total non-current liabilities		**240.725.410**	**212.665.819**
Total liabilities		**4.382.207.405**	**4.848.949.751**
EQUITY			
Equity attributable to owners of parent		551.187.618	444.926.043
Issued capital	10	185.000.000	185.000.000
Inflation Adjustments on Capital	10	1.007.102.644	1.007.102.644
Share Premium (Discount)		2.020.230	2.020.230
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-3.163.242	-2.277.037
Gains (Losses) on Revaluation and Remeasurement		-3.163.242	-2.277.037
Gains (Losses) on Remeasurements of Defined Benefit Plans		-3.163.242	-2.277.037
Restricted Reserves Appropriated From Profits	10	66.526.149	66.526.149
Legal Reserves	10	66.526.149	66.526.149
Other reserves	10	20.959.246	20.959.246
Prior Years' Profits or Losses		-834.405.190	-688.586.972
Current Period Net Profit Or Loss		107.147.781	-145.818.217
Non-controlling interests		719.374.090	841.338.210
Total equity		**1.270.561.708**	**1.286.264.253**
Total Liabilities and Equity		**5.652.769.113**	**6.135.214.004**

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	11	16.178.908.648	11.510.393.776	7.286.224.655	5.990.207.259
Cost of sales	11	-15.645.430.850	-11.036.914.111	-7.035.717.103	-5.720.674.729
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		533.477.798	473.479.665	250.507.552	269.532.530
GROSS PROFIT (LOSS)		533.477.798	473.479.665	250.507.552	269.532.530
General Administrative Expenses	12	-379.204.026	-353.343.363	-192.044.397	-166.656.845
Marketing Expenses	12	-41.566.694	-26.344.836	-21.167.752	-13.695.044
Research and development expense	12	-283.907	-392.858	-155.351	-323.257
Other Income from Operating Activities		196.865.842	140.471.909	95.114.575	72.919.758
Other Expenses from Operating Activities		-3.073.922	-404.898	-1.040.022	-3.365.214
PROFIT (LOSS) FROM OPERATING ACTIVITIES		306.215.091	233.465.619	131.214.605	158.411.928
Share of Profit (Loss) from Investments Accounted for Using Equity Method		-1.444.259	-8.237.070	555.143	-1.063.783
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		304.770.832	225.228.549	131.769.748	157.348.145
Finance costs	14	-300.514.600	-255.567.529	-148.650.745	-143.896.752
Gains (losses) on net monetary position	16	111.120.648	-2.523.429	72.493.998	6.336.450
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		115.376.880	-32.862.409	55.613.001	19.787.843
Tax (Expense) Income, Continuing Operations		-13.139.450	11.544.318	-3.067.418	8.913.346
Current Period Tax (Expense) Income	15	-8.725		-8.725	318.596
Deferred Tax (Expense) Income	15	-13.130.725	11.544.318	-3.058.693	8.594.750
PROFIT (LOSS) FROM CONTINUING OPERATIONS		102.237.430	-21.318.091	52.545.583	28.701.189
PROFIT (LOSS)		102.237.430	-21.318.091	52.545.583	28.701.189
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-4.910.351	-5.984.683	-2.047.746	-6.262.150
Owners of Parent		107.147.781	-15.333.408	54.593.329	34.963.339
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		-886.205	-6.386.347	1.724.921	-6.386.347
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.152.067	-8.302.251	2.242.398	-8.302.251
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		265.862	1.915.904	-517.477	1.915.904
Deferred Tax (Expense) Income		265.862	1.915.904	-517.477	1.915.904
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**-886.205**	**-6.386.347**	**1.724.921**	**-6.386.347**
TOTAL COMPREHENSIVE INCOME (LOSS)		**101.351.225**	**-27.704.438**	**54.270.504**	**22.314.842**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-4.910.351	-5.984.683	-1.161.541	-6.262.150
Owners of Parent		106.261.576	-21.719.755	55.432.045	28.576.992

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		**164.980.336**	**-718.965.330**
Profit (Loss)	10	102.237.429	-21.318.091
Adjustments to Reconcile Profit (Loss)		**-794.901.358**	**21.550.765**
Adjustments for depreciation and amortisation expense		-14.826.162	21.630.974
Adjustments for Impairment Loss (Reversal of Impairment Loss)		0	4.118.320
Adjustments for Impairment Loss (Reversal of Impairment Loss) of Investment Properties		0	4.118.320
Adjustments for provisions		12.228.214	-950.409
Adjustments for (Reversal of) Provisions Related with Employee Benefits		5.994.719	-950.409
Adjustments for (Reversal of) Other Provisions		6.233.495	0
Adjustments for Interest (Income) Expenses		183.256.249	0
Adjustments for Interest Income		183.256.249	
Adjustments for fair value losses (gains)		4.980.117	-7.371.731
Adjustments for Fair Value Losses (Gains) of Financial Assets		4.980.117	-7.371.731
Adjustments for Undistributed Profits of Investments Accounted for Using Equity Method	3	-1.444.259	-8.237.070
Adjustments for Tax (Income) Expenses		13.130.727	-11.544.320
Adjustments for losses (gains) on disposal of non-current assets		0	0
Adjustments Related to Gain and Losses on Net Monetary Position		-992.226.244	23.905.001
Changes in Working Capital		**686.421.629**	**-715.868.474**
Decrease (Increase) in Financial Investments	6	61.756.998	89.122.107
Adjustments for decrease (increase) in trade accounts receivable		388.869.727	-904.560.318
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-13.112.559	-20.544.980
Adjustments for Decrease (Increase) in Contract Assets		0	0
Decrease (Increase) in Prepaid Expenses		14.743.753	8.751.637
Adjustments for increase (decrease) in trade accounts payable		239.794.839	98.138.106
Increase (Decrease) in Trade Accounts Payables to Related Parties		14.392.206	0
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		225.402.633	98.138.106
Increase (Decrease) in Employee Benefit Liabilities		9.798	231.798
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Adjustments for increase (decrease) in other operating payables		4.109.237	3.238.092
Increase (Decrease) in Deferred Income Other Than Contract Liabilities		-82.600	-82.600
Other Adjustments for Other Increase (Decrease) in Working Capital		-9.667.564	9.837.684
Decrease (Increase) in Other Assets Related with Operations		-9.667.564	9.837.684
Cash Flows from (used in) Operations		**-6.242.300**	**-715.635.800**
Interest paid		240.347.648	
Interest received		-57.091.399	
Income taxes refund (paid)		-11.901.403	-3.329.530
Inflation Effect On Operating Activities		-132.210	
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**6.572.931**	**385.687.789**
Cash Inflows Caused by Share Sales or Capital Decrease of Associates and / or Joint Ventures			435.517.720
Cash Payments to Acquire Equity or Debt Instruments of Other Entities		16.740.560	
Purchase of Property, Plant, Equipment and Intangible Assets		-2.632.916	-9.741.455
Cash Outflows from Acquition of Investment Property		-11.615.255	-40.088.476
Other inflows (outflows) of cash		4.080.542	
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-138.283.670**	**283.490.216**
Proceeds from Issuing Shares or Other Equity Instruments		395.000.538	294.327.485
Proceeds from issuing shares		395.000.538	294.327.485

Proceeds from borrowings		0	0
Repayments of borrowings		-525.310.514	-10.837.269
Payments of Lease Liabilities		-7.973.694	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		33.269.597	-49.787.325
Net increase (decrease) in cash and cash equivalents		33.269.597	-49.787.325
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	5	**295.247.551**	**302.590.272**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-98.934.818	-43.243.483
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	5	**229.582.330**	**209.559.464**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Consolidated

Period	Line item	Footnote Reference	Equity / Equity attributable to owners of parent [member] / Issued Capital	Inflation Adjustments on Capital	Share premiums or discounts	Other Accumulated Comprehensive Income That Will Not Be Reclassified In Profit Or Loss / Gains/Losses on Revaluation and Remeasurement [member] / Gains (Losses) on Remeasurements of Defined Benefit Plans	Other Accumulated Comprehensive Income That Will Be Reclassified In Profit Or Loss / Reserve Of Gains or Losses on Hedge	Gains (Losses) on Revaluation and Reclassification	Restricted Reserves Appropriated From Profits [member]	Other reserves [member]	Retained Earnings / Prior Years' Profits or Losses	Net Profit or Loss	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity
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	10	50.000.000	1.055.713.394	2.020.230	-2.341.913			66.526.149	20.959.246	-675.971.530	-114.915.925	401.989.650	832.797.443	1.234.787.093
	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										-114.915.925	114.915.925			
	Total Comprehensive Income (Loss)														0
	Profit (loss)											-15.333.408	-15.333.408	-5.984.683	-21.318.091
	Other Comprehensive Income (Loss)					-4.044.434							-4.044.434		-4.044.434
	Issue of equity		100.000.000	32.109.000									132.109.000		132.109.000
	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													-178.061.364	-178.061.364
	Equity at end of period		150.000.000	1.087.822.394	2.020.230	-6.386.347			66.526.149	20.959.246	-790.887.456	-15.333.408	514.720.808	648.751.396	1.163.472.204
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	10	185.000.000	1.007.102.644	2.020.230	-2.277.037			66.526.149	20.959.246	-688.586.972	-145.818.218	444.926.043	841.338.210	1.286.264.253
	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										-145.818.218	145.818.218			
	Total Comprehensive Income (Loss)														
	Profit (loss)					-886.205						107.147.780	106.261.575	-4.910.351	101.351.224
	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														
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	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														
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	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													-117.053.768	-117.053.768
	Equity at end of period	10	**185.000.000**	**1.007.102.644**	**2.020.230**	**-3.163.242**			**66.526.149**	**20.956.246**	**-834.405.190**	**107.147.780**	**551.187.618**	**719.374.090**	**1.270.561.708**