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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

AK YATIRIM MENKUL DEĞERLER A.Ş. JUNE 2026 FINANCIAL REPORT

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 KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

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

Giriş

Ak Yatırım Menkul Değerler A.Ş.'nin ("Şirket") ve konsolidasyona tabi ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık dönemine ait ilgili özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve özet konsolide nakit akış tablosunun sınırlı denetimini yürütmüş bulunuyoruz. Grup Yönetimi, söz konusu ara dönem konsolide finansal bilgilerin 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 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 konsolide 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.

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

Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Yaman Polat, SMMM

Sorumlu Denetçi

İstanbul, 19 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	3	16.514.449.230	12.269.951.776
Financial Investments	4	14.260.118.800	14.495.598.702
Trade Receivables	6	15.481.925.466	21.060.797.618
Trade Receivables Due From Related Parties	19	1.244.498.825	540.394.851
Trade Receivables Due From Unrelated Parties		14.237.426.641	20.520.402.767
Other Receivables		126.485.353	171.660.560
Other Receivables Due From Related Parties	19	0	1.539
Other Receivables Due From Unrelated Parties		126.485.353	171.659.021
Derivative Financial Assets	18	53.479.218	113.712.311
Derivative Financial Assets Held for Hedging	18	53.479.218	113.712.311
Prepayments		98.100.980	51.795.904
Prepayments to Related Parties	19	35.246.817	2.085.079
Prepayments to Unrelated Parties		62.854.163	49.710.825
Current Tax Assets	17	208.749.708	0
SUB-TOTAL		**46.743.308.755**	**48.163.516.871**
Total current assets		**46.743.308.755**	**48.163.516.871**
NON-CURRENT ASSETS			
Financial Investments	4	5.974.090	2.974.090
Other Receivables		1.618.687.795	2.096.770.399
Other Receivables Due From Unrelated Parties		1.618.687.795	2.096.770.399
Property, plant and equipment	7	20.591.962	23.078.274
Right of Use Assets		157.218.415	101.731.629
Intangible assets and goodwill	7	1.030.922.927	848.952.655
Deferred Tax Asset	17	139.506.389	465.565.014
Total non-current assets		**2.972.901.578**	**3.539.072.061**
Total assets		**49.716.210.333**	**51.702.588.932**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	5	19.628.549.874	18.180.620.892
Current Borrowings From Related Parties	19	620.971	944.110.792
Bank Loans		620.971	944.110.792
Current Borrowings From Unrelated Parties		19.627.928.903	17.236.510.100
Lease Liabilities		3.706.181	4.542.343
Other short-term borrowings		19.624.222.722	17.231.967.757
Trade Payables	6	14.509.328.600	17.544.025.711
Trade Payables to Related Parties	19	4.344.642.539	5.019.101.887
Trade Payables to Unrelated Parties		10.164.686.061	12.524.923.824
Employee Benefit Obligations	10	79.567.982	68.091.238
Derivative Financial Liabilities	18	78.358	8.361.520
Current tax liabilities, current	17	0	113.009.910
Current provisions		468.450.652	611.553.258
Current provisions for employee benefits	9	449.459.985	586.155.978
Other current provisions	8	18.990.667	25.397.280
Other Current Liabilities		209.627.607	215.714.198
Other Current Liabilities to Related Parties	19	8.851.652	9.535.150
Other Current Liabilities to Unrelated Parties		200.775.955	206.179.048
SUB-TOTAL		**34.895.603.073**	**36.741.376.727**
Total current liabilities		**34.895.603.073**	**36.741.376.727**
NON-CURRENT LIABILITIES			
Long Term Borrowings		93.163.711	49.023.431
Long Term Borrowings From Related Parties	19	62.092.861	14.581.758
Lease Liabilities		62.092.861	14.581.758
Long Term Borrowings From Unrelated Parties		31.070.850	34.441.673
Lease Liabilities		31.070.850	34.441.673
Non-current provisions	9	48.906.579	50.003.205
Non-current provisions for employee benefits		48.906.579	50.003.205
Total non-current liabilities		**142.070.290**	**99.026.636**

Total liabilities		**35.037.673.363**	**36.840.403.363**
EQUITY			
Equity attributable to owners of parent		14.678.536.970	14.832.424.378
Issued capital	11	300.000.000	80.000.000
Inflation Adjustments on Capital	11	2.473.078.694	2.467.100.941
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-120.394.975	-123.140.300
Gains (Losses) on Revaluation and Remeasurement		-120.394.975	-123.140.300
Gains (Losses) on Remeasurements of Defined Benefit Plans		-120.394.975	-123.140.300
Restricted Reserves Appropriated From Profits	11	1.543.776.388	1.543.776.388
Legal Reserves	11	1.543.776.388	1.543.776.388
Prior Years' Profits or Losses	11	10.522.129.628	9.257.441.087
Current Period Net Profit Or Loss		-40.052.765	1.607.246.262
Non-controlling interests			29.761.191
Total equity		**14.678.536.970**	**14.862.185.569**
Total Liabilities and Equity		**49.716.210.333**	**51.702.588.932**

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	129.504.479.898	62.951.226.334	62.959.733.073	26.415.990.532
Cost of sales	12	-128.416.002.814	-60.985.862.235	-62.478.371.749	-25.845.743.203
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.088.477.084	1.965.364.099	481.361.324	570.247.329
Revenue from Finance Sector Operations	12	363.437.353	909.788.669	-87.247.708	364.913.873
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		363.437.353	909.788.669	-87.247.708	364.913.873
GROSS PROFIT (LOSS)		1.451.914.437	2.875.152.768	394.113.616	935.161.202
General Administrative Expenses	13	-1.782.798.972	-1.682.751.284	-975.548.059	-812.743.926
Marketing Expenses	13	-698.301.182	-512.574.056	-330.314.859	-229.289.628
Other Income from Operating Activities	14	177.865.588	280.350.667	116.298.629	153.681.830
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-851.320.129	960.178.095	-795.450.673	46.809.478
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-851.320.129	960.178.095	-795.450.673	46.809.478
Finance income	15	6.814.671.109	5.113.322.907	2.991.937.822	2.561.828.575
Finance costs	16	-3.572.451.400	-3.472.270.484	-1.068.472.513	-1.196.760.640
Gains (losses) on net monetary position		-2.123.600.671	-1.913.182.560	-741.077.790	-781.708.491
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		267.298.909	688.047.958	386.936.846	630.168.922
Tax (Expense) Income, Continuing Operations		-324.882.057	-136.431.856	-225.625.574	-20.525.692
Current Period Tax (Expense) Income	17	0	-333.250.482	75.203.802	-89.922.991
Deferred Tax (Expense) Income	17	-324.882.057	196.818.626	-300.829.376	69.397.299
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-57.583.148	551.616.102	161.311.272	609.643.230
PROFIT (LOSS)		-57.583.148	551.616.102	161.311.272	609.643.230
Profit (loss), attributable to [abstract]					
Non-controlling Interests		-17.530.383	-3.269.254	-11.746.199	325.372
Owners of Parent		-40.052.765	554.885.356	173.057.471	609.317.858
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		2.745.325	18.200.475	-1.559.161	4.636.352
Gains (Losses) on Remeasurements of Defined Benefit Plans		3.921.893	26.000.679	-2.227.372	6.623.361
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		-1.176.568	-7.800.204	668.211	-1.987.009
Taxes Relating to Remeasurements of Defined Benefit Plans		-1.176.568	-7.800.204	668.211	-1.987.009
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**2.745.325**	**18.200.475**	**-1.559.161**	**4.636.352**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-54.837.823**	**569.816.577**	**159.752.111**	**614.279.582**
Total Comprehensive Income Attributable to					
Non-controlling Interests		-17.530.383	-3.269.254	-11.746.199	325.372
Owners of Parent		-37.307.440	573.085.831	171.498.310	613.954.210

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		**458.738.306**	**11.778.298.270**
Profit (Loss)		-40.052.765	554.885.356
Adjustments to Reconcile Profit (Loss)		**970.243.870**	**-128.882.155**
Adjustments for depreciation and amortisation expense		100.437.735	88.560.698
Adjustments for provisions		311.262.860	503.481.050
Adjustments for (Reversal of) Provisions Related with Employee Benefits		309.624.898	493.647.734
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions		2.723.667	8.983.524
Adjustments for (Reversal of) Other Provisions		-1.085.705	849.792
Adjustments for Interest (Income) Expenses		152.962.572	442.268.140
Adjustments for Interest Income		48.729.309	-1.258.329.802
Adjustments for interest expense		104.233.263	1.700.597.942
Adjustments for unrealised foreign exchange losses (gains)		-240.776.369	-1.390.821.220
Adjustments for fair value losses (gains)		39.646.796	342.418.739
Adjustments for Fair Value Losses (Gains) of Financial Assets		-12.303.135	389.154.913
Adjustments for Fair Value (Gains) Losses on Derivative Financial Instruments		51.949.931	-46.736.174
Adjustments for Tax (Income) Expenses		318.291.358	136.431.856
Adjustments Related to Gain and Losses on Net Monetary Position		288.418.918	-251.221.418
Changes in Working Capital		**154.542.618**	**12.781.359.053**
Decrease (Increase) in Financial Investments		245.013.345	6.084.016.402
Adjustments for decrease (increase) in trade accounts receivable		5.579.957.858	6.589.771.930
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-704.103.974	248.732.184
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		6.284.061.832	6.341.039.746
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		626.880.892	2.648.763.336
Decrease (Increase) in Other Related Party Receivables Related with Operations		1.539	-8.954.680
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		626.879.353	2.657.718.016
Decrease (Increase) in Prepaid Expenses		-46.305.076	-50.221.073
Adjustments for increase (decrease) in trade accounts payable		-3.529.113.682	2.976.448.607
Increase (Decrease) in Trade Accounts Payables to Related Parties		-674.459.348	1.257.852.440
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-2.854.654.334	1.718.596.167
Increase (Decrease) in Employee Benefit Liabilities		-470.430.804	-54.654.923
Adjustments for increase (decrease) in other operating payables		-2.251.459.915	-5.412.765.226
Increase (Decrease) in Other Operating Payables to Related Parties		-958.755.077	-1.555.771.227
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.292.704.838	-3.856.993.999
Cash Flows from (used in) Operations		**1.084.733.723**	**13.207.362.254**
Dividends received		95.016.770	83.514.591
Interest paid		150.025.731	-2.038.915.650
Interest received		-214.126.603	1.139.493.684
Payments Related with Provisions for Employee Benefits		-192.211.766	-327.110.257
Income taxes refund (paid)		-317.026.989	-256.588.183
Other inflows (outflows) of cash		-147.672.560	-29.458.169
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-222.472.032**	**-128.773.717**
Proceeds from sales of property, plant, equipment and intangible assets		0	13.082
Proceeds from sales of property, plant and equipment		0	13.082
Purchase of Property, Plant, Equipment and Intangible Assets		-222.472.032	-128.786.799
Purchase of property, plant and equipment		-1.562.974	-3.330.531
Purchase of intangible assets		-220.909.058	-125.456.268

CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**3.269.189.224**	**-12.552.691.133**
Payments from changes in ownership interests in subsidiaries that do not result in loss of control		-128.810.776	0
Proceeds from borrowings		18.705.000.000	9.715.416.857
Repayments of borrowings		-15.307.000.000	-22.268.107.990
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		3.505.455.498	-903.166.580
Effect of exchange rate changes on cash and cash equivalents		240.776.369	1.390.821.220
Net increase (decrease) in cash and cash equivalents		3.746.231.867	487.654.640
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**5.781.053.931**	**5.239.993.922**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**9.527.285.798**	**5.727.648.562**

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	Balancing Account for Merger 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		**80.000.000**	**2.467.100.941**		**-147.127.033**	**-147.127.033**	**-147.127.033**			**1.543.776.388**	**7.240.625.735**	**2.016.815.352**	**13.201.191.383**	**65.631.357**	**13.266.822.740**
	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										2.016.815.352	-2.016.815.352			
	Total Comprehensive Income (Loss)					18.200.475	18.200.475	18.200.475					554.885.356	573.085.831	-3.269.254	569.816.577
	Profit (loss)												554.885.356	554.885.356	-3.269.254	551.616.102
	Other Comprehensive Income (Loss)					18.200.475	18.200.475	18.200.475						18.200.475		18.200.475
	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		**80.000.000**	**2.467.100.941**		**-128.926.558**	**-128.926.558**	**-128.926.558**			**1.543.776.388**	**9.257.441.087**	**554.885.356**	**13.774.277.214**	**62.362.103**	**13.836.639.317**
	Statement of changes in equity [abstract]															
	Statement of changes in equity [line items]															
	Equity at beginning of period		**80.000.000**	**2.467.100.941**		**-123.140.300**	**-123.140.300**	**-123.140.300**			**1.543.776.388**	**9.257.441.087**	**1.607.246.262**	**14.832.424.378**	**29.761.191**	**14.862.185.569**
	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										1.607.246.262	-1.607.246.262			
	Total Comprehensive Income (Loss)					2.745.325	2.745.325	2.745.325					-40.052.765	-37.307.440	-17.530.383	-54.837.823
	Profit (loss)												-40.052.765	-40.052.765	-17.530.383	-57.583.148
	Other Comprehensive Income (Loss)					2.745.325	2.745.325	2.745.325						2.745.325		2.745.325
	Issue of equity		220.000.000	5.977.753								-225.977.753				
	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	11										-116.579.968		-116.579.968	-12.230.808	-128.810.776
	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**	**300.000.000**	**2.473.078.694**	**-120.394.975**	**-120.394.975**	**-120.394.975**			**1.543.776.388**	**10.522.129.628**	**-40.052.765**	**14.678.536.970**	**0**	**14.678.536.970**