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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

Ara Dönem Özet Finansal Bilgilere İlişkin Sınırlı Denetim Raporu

Btcturk Yatırım Menkul Değerler A.Ş.

Yönetim Kurulu'na

Giriş

Btcturk Yatırım Menkul Değerler A.Ş.'nin ("Şirket") ve bağlı ortaklığının (hep birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun, aynı tarihte sona eren altı aylık dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynaklar değişim tablosunun ve nakit akış tablosu ile diğer açıklayıcı dipnotlarının ("ara dönem özet finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" standardı "TMS 34")'na 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 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.

Diğer Hususlar

Grup'un 31 Aralık 2025 tarihli finansal tabloları başka bir denetim şirketi tarafından denetlenmiş ve 30 Mart 2026 tarihli bağımsız denetim raporunda olumlu görüş verilmiştir.

Grup'un 30 Haziran 2025 tarihli finansal tabloları başka bir denetim şirketi tarafından incelenmiş ve 25 Ağustos 2025 tarihli sınırlı bağımsız denetim raporunda olumlu sonuç beyan edilmiştir.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem konsolide özet finansal bilgilerin, Grup'un tüm önemli yönleriyle, TMS 34 "Ara Dönem Finansal Raporlama" Standardı'na uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Yeditepe Bağımsız Denetim ve Yeminli Mali Müşavirlik A.Ş.

(Associate member of PRAXITY AISBL)

Hüseyin Çetin, YMM

Sorumlu Denetçi

İstanbul, 21 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	381.625.026	560.445.308
Financial Investments	8	0	0
Trade Receivables	4	84.693.451	38.921.759
Trade Receivables Due From Related Parties	4	227.010	0
Trade Receivables Due From Unrelated Parties	4-21	84.466.441	38.921.759
Other Receivables	5	79.411.104	201.195
Other Receivables Due From Related Parties	5-21	74.200.683	16.357
Other Receivables Due From Unrelated Parties	5	5.210.421	184.838
Prepayments	6	7.400.153	6.722.665
Prepayments to Unrelated Parties	6	7.400.153	6.722.665
Current Tax Assets	6-15	6.102.985	13.161.417
SUB-TOTAL		**559.232.719**	**619.452.344**
Total current assets		**559.232.719**	**619.452.344**
NON-CURRENT ASSETS			
Other Receivables	5	14.465.609	10.134.284
Other Receivables Due From Unrelated Parties	5	14.465.609	10.134.284
Property, plant and equipment	10	2.244.852	2.482.175
Right of Use Assets	11	14.523.487	12.911.590
Intangible assets and goodwill	12	1.367.582	1.768.129
Deferred Tax Asset	15	1.708.014	1.327.883
Total non-current assets		**34.309.544**	**28.624.061**
Total assets		**593.542.263**	**648.076.405**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	9	332.823	363.359
Current Portion of Non-current Borrowings		1.343.706	873.157
Current Portion of Non-current Borrowings from Related Parties	9-21	1.343.706	873.157
Trade Payables	4	145.033.723	257.585.612
Trade Payables to Related Parties	4-21	5.571.758	5.422.850
Trade Payables to Unrelated Parties	4	139.461.965	252.162.762
Employee Benefit Obligations	7	9.627.348	9.544.266
Other Payables	5	3.105.627	5.193.552
Other Payables to Unrelated Parties	5	3.105.627	5.193.552
Current tax liabilities, current	15	0	0
Current provisions	13	4.391.387	3.460.711
Current provisions for employee benefits	13	4.391.387	3.460.711
SUB-TOTAL		**163.834.614**	**277.020.657**
Total current liabilities		**163.834.614**	**277.020.657**
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.037.823	12.053.493
Long Term Borrowings From Related Parties	9-21	13.037.823	12.053.493
Non-current provisions	13	1.755.584	1.763.037
Non-current provisions for employee benefits	13	1.755.584	1.763.037
Deferred Tax Liabilities	15	0	0
Total non-current liabilities		**14.793.407**	**13.816.530**
Total liabilities		**178.628.021**	**290.837.187**
EQUITY			
Equity attributable to owners of parent		414.914.242	357.239.218
Issued capital	14	680.000.000	590.000.000
Inflation Adjustments on Capital	14	660.343.610	657.847.990
Capital Advance		50.000.000	0
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-1.027.515	-1.130.512
Gains (Losses) on Revaluation and Remeasurement		-1.027.515	-1.130.512
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.027.515	-1.130.512
Prior Years' Profits or Losses		-889.478.260	-562.304.611

Current Period Net Profit Or Loss		-84.923.593	-327.173.649
Total equity		**414.914.242**	**357.239.218**
Total Liabilities and Equity		**593.542.263**	**648.076.405**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	16	69.058.976	133.393.218	37.287.543	61.500.877
Cost of sales	16	0	-97.284.796	0	-33.079.935
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		69.058.976	36.108.422	37.287.543	28.420.942
GROSS PROFIT (LOSS)		69.058.976	36.108.422	37.287.543	28.420.942
General Administrative Expenses	17	-97.788.192	-78.994.375	-42.819.368	-38.400.600
Marketing Expenses	17	-62.067.489	-37.742.532	-24.791.477	-15.698.190
Other Income from Operating Activities	18	1.308.434	72.348	319.625	72.323
Other Expenses from Operating Activities	18	-5.654.615	-1.976.523	-2.572.083	-1.716.663
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-95.142.886	-82.532.660	-32.575.760	-27.322.188
Investment Activity Income		31.983	0	31.983	0
Investment Activity Expenses	19	0	0	1.920	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-95.110.903	-82.532.660	-32.541.857	-27.322.188
Finance income	20	65.379.073	56.601.139	31.994.808	21.311.401
Finance costs	20	-4.943.572	-11.259.807	-2.395.045	-10.898.721
Gains (losses) on net monetary position	25	-50.672.463	-52.386.476	-20.049.724	-17.571.609
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-85.347.865	-89.577.804	-22.991.818	-34.481.117
Tax (Expense) Income, Continuing Operations		424.272	-428.774	40.916	901.393
Current Period Tax (Expense) Income	15	0	-1.930.608	0	357.507
Deferred Tax (Expense) Income	15	424.272	1.501.834	40.916	543.886
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-84.923.593	-90.006.578	-22.950.902	-33.579.724
PROFIT (LOSS)		-84.923.593	-90.006.578	-22.950.902	-33.579.724
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-84.923.593	-90.006.578	-22.950.902	-33.579.724
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Diluted Earnings Per Share					

Statement of 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 Other Comprehensive Income					
PROFIT (LOSS)		-84.923.593	-90.006.578	-22.950.902	-33.579.724
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**102.997**	**-13.484**	**5.122**	**-11.695**
Gains (Losses) on Remeasurements of Defined Benefit Plans	13	147.138	-19.263	7.317	-16.707
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss	15	-44.141	5.779	-2.195	5.012
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**102.997**	**-13.484**	**5.122**	**-11.695**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-84.820.596**	**-90.020.062**	**-22.945.780**	**-33.591.419**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-84.820.596	-90.020.062	-22.945.780	-33.591.419

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		**-202.525.086**	**-53.661.549**
Profit (Loss)		-84.923.593	-90.006.578
Profit (Loss) from Discontinued Operations		-84.923.593	-90.006.578
Adjustments to Reconcile Profit (Loss)		**23.310.720**	**716.733**
Adjustments for depreciation and amortisation expense	10-11-12	3.258.939	902.555
Adjustments for provisions		1.458.567	3.396.545
Adjustments for (Reversal of) Provisions Related with Employee Benefits	7-13	1.458.567	3.396.545
Adjustments for (Reversal of) Other Provisions	13	0	0
Adjustments for Interest (Income) Expenses		-45.438.003	-55.626.480
Adjustments for Interest Income	20	-45.438.003	-55.626.480
Adjustments for interest expense	20	0	0
Adjustments for Tax (Income) Expenses	15	-424.272	428.774
Adjustments for losses (gains) on disposal of non-current assets	19	-31.983	0
Adjustments Related to Gain and Losses on Net Monetary Position		64.487.472	51.615.339
Changes in Working Capital		**-134.554.278**	**44.472.609**
Decrease (Increase) in Financial Investments	8	0	84.277.919
Adjustments for decrease (increase) in trade accounts receivable	4	-51.641.124	-16.644.340
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4-21	-227.010	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-51.414.114	-16.644.340
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	5	-85.099.854	-8.086.080
Decrease (Increase) in Other Related Party Receivables Related with Operations	5-21	-74.186.793	-2.593.523
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-10.913.061	-5.492.557
Decrease (Increase) in Prepaid Expenses	6	-677.487	-2.241.772
Adjustments for increase (decrease) in trade accounts payable	4	2.646.554	-13.963.310
Increase (Decrease) in Trade Accounts Payables to Related Parties	4-21	966.678	-1.705.860
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		1.679.876	-12.257.450
Increase (Decrease) in Employee Benefit Liabilities	7	1.522.366	1.426.022
Adjustments for increase (decrease) in other operating payables		-1.304.733	-295.830
Increase (Decrease) in Other Operating Payables to Related Parties		0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.304.733	-295.830
Cash Flows from (used in) Operations		**-196.167.151**	**-44.817.236**
Payments Related with Provisions for Employee Benefits		-254.950	0
Income taxes refund (paid)	15	-6.102.985	-8.844.313
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-155.292**	**236.303**
Proceeds from sales of property, plant, equipment and intangible assets	19	105.942	770.113
Cash Inflows from Sale of Investment Property	10-11-12	-261.234	-533.810
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**184.337.593**	**138.029.819**
Proceeds from Issuing Shares or Other Equity Instruments		90.000.000	83.000.000
Proceeds from issuing shares	14	90.000.000	83.000.000
Proceeds from Capital Advances	14	50.000.000	0
Repayments of borrowings	9	-30.536	-37.005
Cash Outflows from Other Financial Liabilities		-30.536	-37.005
Payments of Lease Liabilities	9	-677.444	-89.393
Interest Received	20	45.045.573	55.156.217
INFLATION EFFECT		-84.515.599	-20.022.885
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-102.858.384	64.581.688
Net increase (decrease) in cash and cash equivalents		-102.858.384	64.581.688

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**408.594.091**	**108.953.081**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		0	0
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**305.735.707**	**173.534.769**

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	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		**350.000.000**	**600.109.726**		**-1.095.894**			**-367.418.376**	**-194.890.077**	**386.705.379**		**386.705.379**
	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								-194.890.077	194.890.077	0		0
	Total Comprehensive Income (Loss)					-13.484					-90.020.062		-90.020.062
	Profit (loss)										-90.006.578		-90.006.578
	Other Comprehensive Income (Loss)					-13.484					-13.484		-13.484
	Issue of equity		83.000.000	26.650.470							109.650.470		109.650.470
	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	14	**433.000.000**	**626.760.196**		**-1.109.378**			**-562.308.453**	**-90.006.578**	**406.335.787**		**406.335.787**
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		**590.000.000**	**657.847.990**		**-1.130.512**			**-562.304.611**	**-327.173.649**	**357.239.218**		**357.239.218**
	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								-327.173.649	327.173.649	0		0
	Total Comprehensive Income (Loss)					102.997				-84.923.593	-84.820.596		-84.820.596
	Profit (loss)									-84.923.593	-84.923.593		-84.923.593
	Other Comprehensive Income (Loss)					102.997					102.997		102.997
	Issue of equity		90.000.000	2.495.620							92.495.620		92.495.620
	Capital Decrease												
	Capital Advance				50.000.000						50.000.000		50.000.000
	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	14	**680.000.000**	**660.343.610**	**50.000.000**	**1.027.515**			**-889.478.260**	**-84.923.593**	**414.914.242**		**414.914.242**