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KAMUYU AYDINLATMA PLATFORMU

ICBC TURKEY YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Consolidated
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 Konsolide Finansal Tablolara İlişkin Sınırlı Denetim Raporu

ICBC Turkey Yatırım Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

ICBC Turkey Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") ve bağlı ortaklığı (birlikte "Grup" olarak anılacaktır) 30 Haziran 2026 tarihli ilişikteki konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık hesap dönemine ait konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, konsolide özkaynaklar değişim tablosunun, konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem konsolide 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 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 konsolide 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 konsolide finansal tabloların sınırlı denetiminin kapsamı; Bağımsız Denetim Standartlarına 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 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 konsolide finansal tabloların, Grup'un 30 Haziran 2026 tarihi itibarıyla konsolide finansal durumunun ve aynı tarihte sona eren altı aylık hesap dönemine ilişkin konsolide finansal performansının ve konsolide nakit akışlarının TMS 34'e uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

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

Ebru Koçak, SMMM

Sorumlu Denetçi

21 Ağustos 2026

İstanbul, Türkiye

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	1.593.895.481	3.453.451.717
Financial Investments		8.620.822	131.657.638
Financial Assets at Fair Value Through Profit or Loss		8.620.822	87.310.097
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	8.620.822	87.310.097
Financial Assets Measured at Amortised Cost	5	0	44.347.541
Trade Receivables		1.010.152.623	1.039.836.762
Trade Receivables Due From Related Parties	19	7.336.674	10.725.387
Trade Receivables Due From Unrelated Parties	4	1.002.815.949	1.029.111.375
Other Receivables		393.201	709.005
Other Receivables Due From Unrelated Parties	6	393.201	709.005
Prepayments		22.558.776	8.645.024
Prepayments to Unrelated Parties	6	22.558.776	8.645.024
SUB-TOTAL		**2.635.620.903**	**4.634.300.146**
Total current assets		**2.635.620.903**	**4.634.300.146**
NON-CURRENT ASSETS			
Financial Investments		159.711	188.073
Financial Assets at Fair Value Through Profit or Loss		159.711	188.073
Other Financial Assets Measured at Fair Value Through Profit or Loss	5	159.711	188.073
Other Receivables		201.764.492	129.294.968
Other Receivables Due From Unrelated Parties	6	201.764.492	129.294.968
Property, plant and equipment		17.837.715	20.293.238
Machinery And Equipments	7	15.853.020	18.029.038
Fixtures and fittings	7	1.397.919	1.635.060
Other property, plant and equipment	7	586.776	629.140
Right of Use Assets	7	37.003.155	39.858.975
Intangible assets and goodwill		23.424.844	24.518.196
Computer Softwares	8	23.424.844	24.518.196
Deferred Tax Asset	18	19.210.510	26.993.843
Total non-current assets		**299.400.427**	**241.147.293**
Total assets		**2.935.021.330**	**4.875.447.439**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		8.830.569	9.186.233
Current Borrowings From Related Parties		8.830.569	9.186.233
Lease Liabilities		8.830.569	9.186.233
Trade Payables		1.616.994.541	3.496.341.523
Trade Payables to Related Parties	19	577.870	738.368
Trade Payables to Unrelated Parties	4	1.616.416.671	3.495.603.155
Current tax liabilities, current	18	33.385.793	23.076.645
Current provisions		59.512.979	72.205.735
Current provisions for employee benefits	11	55.671.907	69.511.245
Other current provisions	6	3.841.072	2.694.490
Other Current Liabilities		38.422.255	30.659.395
Other Current Liabilities to Unrelated Parties	6	38.422.255	30.659.395
SUB-TOTAL		**1.757.146.137**	**3.631.469.531**
Total current liabilities		**1.757.146.137**	**3.631.469.531**
NON-CURRENT LIABILITIES			
Long Term Borrowings		13.245.853	19.427.311
Long Term Borrowings From Related Parties		13.245.853	19.427.311
Lease Liabilities		13.245.853	19.427.311
Non-current provisions		41.940.028	42.929.633
Non-current provisions for employee benefits	11	41.940.028	42.929.633
Total non-current liabilities		**55.185.881**	**62.356.944**
Total liabilities		**1.812.332.018**	**3.693.826.475**
EQUITY			

Equity attributable to owners of parent		1.122.689.312	1.181.620.964
Issued capital	12	76.000.000	76.000.000
Inflation Adjustments on Capital	12	1.112.383.825	1.112.383.825
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-22.443.461	-22.443.461
Gains (Losses) on Revaluation and Remeasurement		-22.443.461	-22.443.461
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	-22.443.461	-22.443.461
Restricted Reserves Appropriated From Profits	12	105.594.408	105.594.408
Prior Years' Profits or Losses	12	-89.913.808	-20.260.637
Current Period Net Profit Or Loss		-58.931.652	-69.653.171
Total equity		**1.122.689.312**	**1.181.620.964**
Total Liabilities and Equity		**2.935.021.330**	**4.875.447.439**

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	13	8.469.710.911	6.506.742.803	3.606.166.453	3.771.946.430
Cost of sales	13	-8.452.465.556	-6.450.689.404	-3.601.323.889	-3.756.796.398
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		17.245.355	56.053.399	4.842.564	15.150.032
Revenue from Finance Sector Operations		488.644.512	498.844.899	262.843.475	223.437.850
Fee, Premium, Commission and Other Service Income	13	196.994.050	186.899.665	107.048.460	51.512.910
Interest Income	13	291.650.462	311.945.234	155.795.015	171.924.940
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		488.644.512	498.844.899	262.843.475	223.437.850
GROSS PROFIT (LOSS)		505.889.867	554.898.298	267.686.039	238.587.882
General Administrative Expenses	14	-326.295.440	-376.168.762	-167.981.900	-163.120.721
Other Income from Operating Activities	15	9.135.902	7.743.094	8.346.258	7.126.296
Other Expenses from Operating Activities	15	-15.618.286	-5.457.970	-2.118.406	-1.878.344
PROFIT (LOSS) FROM OPERATING ACTIVITIES		173.112.043	181.014.660	105.931.991	80.715.113
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		173.112.043	181.014.660	105.931.991	80.715.113
Finance income	16	7.564.669	23.043.214	-3.509.646	20.477.790
Finance costs	17	-6.848.931	-7.542.911	-3.837.234	-4.796.912
Gains (losses) on net monetary position		-165.181.770	-167.642.190	-66.118.086	-62.951.085
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		8.646.011	28.872.773	32.467.025	33.444.906
Tax (Expense) Income, Continuing Operations		-67.577.663	-53.805.188	-37.957.614	-40.325.203
Current Period Tax (Expense) Income	18	-59.794.330	-64.610.596	-36.759.955	-32.083.860
Deferred Tax (Expense) Income	18	-7.783.333	10.805.408	-1.197.659	-8.241.343
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-58.931.652	-24.932.415	-5.490.589	-6.880.297
PROFIT (LOSS)		-58.931.652	-24.932.415	-5.490.589	-6.880.297
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		-58.931.652	-24.932.415	-5.490.589	-6.880.297
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			
Taxes Relating to Components of Other Comprehensive Income that will be Reclassified to Profit or Loss		0			
Deferred Tax (Expense) Income		0			
OTHER COMPREHENSIVE INCOME (LOSS)		**0**			
TOTAL COMPREHENSIVE INCOME (LOSS)		**-58.931.652**	**-24.932.415**	**-5.490.589**	**-6.880.297**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-58.931.652	-24.932.415	-5.490.589	-6.880.297

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		**-972.061.575**	**282.331.222**
Profit (Loss)		-58.931.652	-24.932.415
Profit (Loss) from Continuing Operations		-58.931.652	-24.932.415
Adjustments to Reconcile Profit (Loss)		**-147.359.489**	**-136.029.967**
Adjustments for depreciation and amortisation expense	7,8	10.566.080	11.159.573
Adjustments for provisions		-1.661.652	22.067.194
Adjustments for (Reversal of) Provisions Related with Employee Benefits	11	2.938.244	23.397.762
Adjustments for (Reversal of) Other Provisions		-4.599.896	-1.330.568
Adjustments for Interest (Income) Expenses		-284.801.531	-304.402.323
Adjustments for Interest Income		-291.650.462	-311.945.234
Adjustments for interest expense		6.848.931	7.542.911
Adjustments for Tax (Income) Expenses	18	67.577.663	53.805.188
Adjustments Related to Gain and Losses on Net Monetary Position		60.959.951	81.340.401
Changes in Working Capital		**-1.001.009.217**	**210.994.110**
Decrease (Increase) in Financial Investments	5	103.182.159	250.191.020
Adjustments for decrease (increase) in trade accounts receivable		-127.127.605	-4.149.625
Decrease (Increase) in Trade Accounts Receivables from Related Parties		1.771.280	-1.816.787
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-128.898.885	-2.332.838
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		295.437.501	-75.921.317
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		295.437.501	-75.921.317
Adjustments for increase (decrease) in trade accounts payable		-1.352.084.012	46.005.430
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		-1.352.084.012	46.005.430
Increase (Decrease) in Employee Benefit Liabilities		-3.971.639	-2.407.250
Adjustments for increase (decrease) in other operating payables		83.554.379	-2.724.148
Increase (Decrease) in Other Operating Payables to Unrelated Parties		83.554.379	-2.724.148
Cash Flows from (used in) Operations		**-1.207.300.358**	**50.031.728**
Interest paid		-6.848.931	-7.542.911
Interest received		291.572.896	311.563.968
Income taxes refund (paid)	18	-49.485.182	-71.721.563
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-4.161.387**	**-627.983**
Purchase of Property, Plant, Equipment and Intangible Assets		-4.161.387	-627.983
Purchase of property, plant and equipment		-4.161.387	-627.983
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	
Proceeds from borrowings		0	
Proceeds from Loans		0	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-976.222.962	281.703.239
Effect of exchange rate changes on cash and cash equivalents		33.835.943	104.945.922
Net increase (decrease) in cash and cash equivalents		-942.387.019	386.649.161
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**2.472.350.219**	**799.673.490**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-520.792.018	-183.092.953
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**1.009.171.182**	**1.003.229.698**

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	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	12	**76.000.000**	**1.112.383.825**	**-20.132.087**			**103.447.819**	**-167.505.567**	**149.391.522**	**1.253.585.512**		**1.253.585.512**
	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							2.146.589	147.244.933	-149.391.522	0		0
	Total Comprehensive Income (Loss)									-24.932.415	-24.932.415		-24.932.415
	Profit (loss)									-24.932.415	-24.932.415		-24.932.415
	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		**76.000.000**	**1.112.383.825**	**-20.132.087**			**105.594.408**	**-20.260.634**	**-24.932.415**	**1.228.653.097**		**1.228.653.097**
	Statement of changes in equity [abstract]												
	Statement of changes in equity [line items]												
	Equity at beginning of period	12	**76.000.000**	**1.112.383.825**	**-22.443.461**			**105.594.408**	**-20.260.637**	**-69.653.171**	**1.181.620.964**		**1.181.620.964**
	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								-69.653.171	69.653.171	0		0
	Total Comprehensive Income (Loss)									-58.931.652	-58.931.652		-58.931.652
	Profit (loss)									-58.931.652	-58.931.652		-58.931.652
	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												
	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		**76.000.000**	**1.112.383.825**	**-22.443.461**			**105.594.408**	**-89.913.808**	**-58.931.652**	**1.122.689.312**		**1.122.689.312**