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KAMUYU AYDINLATMA PLATFORMU

FONMAP PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Consolidated
2026 - 2. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	A1 BAĞIMSIZ DENETİM A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM ÖZET KONSOLİDE FİNANSAL BİLGİLERE İLİŞKİN

SINIRLI DENETİM RAPORU

Fonmap Portföy Yönetimi A.Ş. Genel Kurulu'na

Giriş

Fonmap Portföy Yönetimi A.Ş. ("Fonmap") ve bağlı ortaklığının ("Grup") 30 Haziran 2026 tarihli ilişikteki özet konsolide finansal durum tablosunun ve aynı tarihte sona eren altı aylık ara hesap dönemine ait özet konsolide kar veya zarar ve diğer kapsamlı gelir tablosunun, özet konsolide özkaynak değişim tablosunun ve özet konsolide nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Grup yönetimi, söz konusu ara dönem özet konsolide finansal bilgilerin Türkiye Muhasebe Standardı 34, "Ara Dönem Finansal Raporlama" ya ("TMS 34") uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet konsolide finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı denetimin kapsamı konsolide 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.

Sonuç

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

A1 BAĞIMSIZ DENETİM A.Ş.

M. Tolga AKGÜL

Sorumlu Denetçi

24 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	4	3.073.156	15.031.949
Financial Investments	5	148.206.693	118.028.822
Trade Receivables		24.529.435	8.124.297
Trade Receivables Due From Related Parties	4	24.529.435	8.124.297
Other Receivables		3.558.280	29.406.779
Other Receivables Due From Related Parties	4	0	27.002.624
Other Receivables Due From Unrelated Parties	7	3.558.280	2.404.155
Prepayments		1.822.797	163.234
Prepayments to Unrelated Parties	8	1.822.797	163.234
Current Tax Assets		215.966	1.225.159
Other current assets		651.092	481.569
Other Current Assets Due From Unrelated Parties	9	651.092	481.569
SUB-TOTAL		**182.057.419**	**172.461.809**
Total current assets		**182.057.419**	**172.461.809**
NON-CURRENT ASSETS			
Trade Receivables		29.634.332	43.348.638
Trade Receivables Due From Related Parties	4	29.634.332	43.348.638
Property, plant and equipment		10.735.514	13.511.456
Machinery And Equipments	10	1.703.078	2.289.863
Vehicles	10	6.156.189	7.678.412
Fixtures and fittings	10	2.334.112	2.878.932
Leasehold Improvements	10	542.135	664.249
Right of Use Assets	12	23.611.428	24.655.650
Intangible assets and goodwill		81.428.938	73.575.298
Other Rights	10	53.563.009	31.329.278
Capitalized Development Costs	10	27.865.929	42.246.020
Prepayments		187.431	774.293
Prepayments to Unrelated Parties	8	187.431	774.293
Total non-current assets		**145.597.643**	**155.865.335**
Total assets		**327.655.062**	**328.327.144**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		2.317.329	4.892.476
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		2.317.329	4.892.476
Lease Liabilities	12	2.317.329	4.892.476
Trade Payables		13.342.310	10.300.843
Trade Payables to Unrelated Parties	6	13.342.310	10.300.843
Employee Benefit Obligations	14	4.726.906	2.826.203
Other Payables		6.247.819	3.783.098
Other Payables to Unrelated Parties	7	6.247.819	3.783.098
Deferred Income Other Than Contract Liabilities		408.910	0
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	408.910	0
Current provisions		1.715.813	1.601.162
Current provisions for employee benefits	14	1.715.813	1.601.162
SUB-TOTAL		**28.759.087**	**23.403.782**
Total current liabilities		**28.759.087**	**23.403.782**
NON-CURRENT LIABILITIES			
Long Term Borrowings		1.624.951	3.333.567
Long Term Borrowings From Unrelated Parties		1.624.951	3.333.567
Lease Liabilities	12	1.624.951	3.333.567
Deferred Income Other Than Contract Liabilities		0	640.099
Deferred Income Other Than Contract Liabilities from Unrelated Parties	13	0	640.099
Non-current provisions		727.190	816.109
Non-current provisions for employee benefits	14	727.190	816.109
Deferred Tax Liabilities	21	3.809.321	1.917.234

Total non-current liabilities		**6.161.462**	**6.707.009**
Total liabilities		**34.920.549**	**30.110.791**
EQUITY			
Equity attributable to owners of parent		292.734.513	298.216.353
Issued capital	15	32.103.138	32.103.138
Inflation Adjustments on Capital	15	65.967.939	65.967.939
Capital Advance	15	78.127.866	78.127.866
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-511.262	-393.006
Gains (Losses) on Revaluation and Remeasurement		-511.262	-393.006
Gains (Losses) on Remeasurements of Defined Benefit Plans		-511.262	-393.006
Restricted Reserves Appropriated From Profits	15	8.787.131	8.787.131
Other reserves	15	50.097.836	50.097.836
Prior Years' Profits or Losses		63.525.449	52.805.734
Current Period Net Profit Or Loss		-5.363.584	10.719.715
Total equity		**292.734.513**	**298.216.353**
Total Liabilities and Equity		**327.655.062**	**328.327.144**

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	70.044.411	14.939.398	31.323.215	9.292.995
Cost of sales	17	-3.184.578	-3.282.252	-1.349.150	-1.674.413
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		66.859.833	11.657.146	29.974.065	7.618.582
GROSS PROFIT (LOSS)		66.859.833	11.657.146	29.974.065	7.618.582
General Administrative Expenses	17	-67.153.892	-55.941.501	-40.123.756	-31.010.589
Marketing Expenses	17	-24.729.703	-13.720.969	-12.543.556	-7.286.938
Research and development expense	17	-880.259	-1.754.804	-359.465	-918.874
Other Income from Operating Activities	18	263.344	1.094.275	227.953	334.758
Other Expenses from Operating Activities	18	-245.813	-829.850	-98.018	-455.846
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-25.886.490	-59.495.703	-22.922.777	-31.718.907
Investment Activity Income	19	51.549.675	39.575.962	23.693.749	29.706.224
Investment Activity Expenses	19	-4.559.519	-2.812.663	3.285.495	-246.445
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		21.103.666	-22.732.404	4.056.467	-2.259.128
Finance income	20	6.018.533	31.501	3.144.490	0
Finance costs	20	-1.874.829	-891.548	-1.423.524	-52.924
Gains (losses) on net monetary position	23	-28.668.185	-5.814.749	-11.631.379	-1.256.142
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-3.420.815	-29.407.200	-5.853.946	-3.568.194
Tax (Expense) Income, Continuing Operations		-1.942.769	2.384.379	5.327.397	-1.620.395
Current Period Tax (Expense) Income	21	0	0	0	0
Deferred Tax (Expense) Income	21	-1.942.769	2.384.379	5.327.397	-1.620.395
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-5.363.584	-27.022.821	-526.549	-5.188.589
PROFIT (LOSS)		-5.363.584	-27.022.821	-526.549	-5.188.589
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-5.363.584	-27.022.821	-526.549	-5.188.589
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)		-5.363.584	-27.022.821	-526.549	-5.188.589
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-118.256**	**11.686**	**-3.449**	**38.097**
Gains (Losses) on Remeasurements of Defined Benefit Plans	14	-168.938	16.697	-4.927	54.426
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		50.682	-5.011	1.478	-16.329
Taxes Relating to Remeasurements of Defined Benefit Plans	21	50.682	-5.011	1.478	-16.329
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**			
OTHER COMPREHENSIVE INCOME (LOSS)		**-118.256**	**11.686**	**-3.449**	**38.097**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-5.481.840**	**-27.011.135**	**-529.998**	**-5.150.492**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0			
Owners of Parent		-5.481.840	-27.011.135	-529.998	-5.150.492

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		**38.359.898**	**18.813.012**
Profit (Loss)		-5.363.584	-27.022.821
Adjustments to Reconcile Profit (Loss)		**-20.491.574**	**-8.540.692**
Adjustments for depreciation and amortisation expense	10,11,12,17	7.995.346	7.622.424
Adjustments for provisions		376.355	561.309
Adjustments for (Reversal of) Other Provisions	14	376.355	561.309
Adjustments for Interest (Income) Expenses	2,19,20	-5.512.941	-446.528
Adjustments for fair value losses (gains)		-25.293.103	-13.893.518
Adjustments for Fair Value Losses (Gains) of Financial Assets	19	-25.293.103	-13.893.518
Adjustments for Tax (Income) Expenses	21	1.942.769	-2.384.379
Changes in Working Capital		**33.609.687**	**20.481.083**
Adjustments for decrease (increase) in trade accounts receivable	6	-2.690.832	-4.359.939
Adjustments for Decrease (Increase) in Other Receivables Related with Operations	7	31.867.032	81.635
Decrease (Increase) in Prepaid Expenses	8	-1.072.701	-2.391.687
Adjustments for increase (decrease) in trade accounts payable	6	3.041.467	2.263.106
Adjustments for increase (decrease) in other operating payables	7	2.464.721	24.887.968
Cash Flows from (used in) Operations		**7.754.529**	**-15.082.430**
Payments Related with Provisions for Employee Benefits	14	-319.293	-263.061
Income taxes refund (paid)		922.756	0
Other inflows (outflows) of cash		1.499.991	-724.660
Inflation Effect On Operating Activities		28.501.915	34.883.163
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-48.051.807**	**-16.713.187**
Purchase of Property, Plant, Equipment and Intangible Assets	10,11	-12.028.822	-26.355.491
Interest received	19	1.295.279	1.205.037
Cash Outflows From Participation (Profit) Shares or Other Financial Instruments		-201.571.537	-31.052.328
Cash Inflows From Participation (Profit) Shares or Other Financial Instruments		167.098.366	41.870.742
Other inflows (outflows) of cash		-2.845.093	-2.381.147
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**0**	**0**
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-9.691.909	2.099.825
Net increase (decrease) in cash and cash equivalents		-9.691.909	2.099.825
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**15.031.949**	**53.739**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-2.266.884	-7.679
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**3.073.156**	**2.145.885**

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	Additional Capital Contribution of Shareholders	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		Restricted Reserves Appropriated From Profits [member]	Other reserves [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			
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		**30.000.000**	**65.486.592**				**-64.695**			**8.787.131**		**49.885.718**	**2.920.016**	**157.014.762**	**0**	**157.014.762**
	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												2.920.016	-2.920.016	0	0	0
	Total Comprehensive Income (Loss)							11.686						-27.022.821	-27.011.135	0	-27.011.135
	Profit (loss)																
	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				**30.000.000**	**65.486.592**		**-53.009**			**8.787.131**		**52.805.734**	**-27.022.821**	**130.003.627**	**0**	**130.003.627**
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		**32.103.138**	**65.967.939**		**78.127.866**		**-393.006**			**8.787.131**	**50.097.836**	**52.805.734**	**10.719.715**	**298.216.353**	**0**	**298.216.353**
	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												10.719.715	-10.719.715	0	0	0
	Total Comprehensive Income (Loss)							-118.256						-5.363.584	-5.481.840	0	-5.481.840
	Profit (loss)																
	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																
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Acquisition or Disposal of a Subsidiary																
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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																
Equity at end of period		**32.103.138**	**65.967.939**		**78.127.866**		**-511.262**			**8.787.131**	**50.097.836**	**63.525.449**	**-5.363.584**	**292.734.513**	**0**	**292.734.513**