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KAMUYU AYDINLATMA PLATFORMU

YAPI KREDİ PORTFÖY YÖNETİMİ A.Ş.
Financial Report
Unconsolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Statement of Financial Position (Balance Sheet)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 30.09.2026	Previous Period 31.12.2025
Statement of Financial Position (Balance Sheet)			
Assets [abstract]			
CURRENT ASSETS			
Cash and cash equivalents	4	3.055.878.347	3.158.550.576
Financial Investments	5	43.917.487	686.369.229
Trade Receivables	6	467.774.983	487.934.758
Trade Receivables Due From Related Parties	21	434.882.573	405.729.168
Trade Receivables Due From Unrelated Parties		32.892.410	82.205.590
Prepayments	12	7.763.635	7.883.743
Prepayments to Related Parties	21	664.744	2.301.994
Prepayments to Unrelated Parties		7.098.891	5.581.749
SUB-TOTAL		**3.575.334.452**	**4.340.738.306**
Total current assets		**3.575.334.452**	**4.340.738.306**
NON-CURRENT ASSETS			
Property, plant and equipment	7	21.579.845	20.128.919
Right of Use Assets		1.466.516	7.981.353
Intangible assets and goodwill	8	9.237.727	8.408.768
Deferred Tax Asset	19	28.054.187	4.722.485
Total non-current assets		**60.338.275**	**41.241.525**
Total assets		**3.635.672.727**	**4.381.979.831**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	11	1.550.986	7.972.887
Current Borrowings From Related Parties	21	1.550.986	7.972.887
Lease Liabilities		1.550.986	7.972.887
Trade Payables	6	109.538.037	29.168.634
Trade Payables to Related Parties	21	55.738.271	12.469.318
Trade Payables to Unrelated Parties		53.799.766	16.699.316
Current tax liabilities, current	19	291.346.402	272.634.082
Current provisions		114.106.808	143.043.985
Current provisions for employee benefits	9	114.091.808	143.025.337
Other current provisions	10	15.000	18.648
Other Current Liabilities	12	34.008.966	50.203.277
Other Current Liabilities to Unrelated Parties		34.008.966	50.203.277
SUB-TOTAL		**550.551.199**	**503.022.865**
Total current liabilities		**550.551.199**	**503.022.865**
NON-CURRENT LIABILITIES			
Non-current provisions	9	18.613.767	19.936.001
Non-current provisions for employee benefits		18.613.767	19.936.001
Total non-current liabilities		**18.613.767**	**19.936.001**
Total liabilities		**569.164.966**	**522.958.866**
EQUITY			
Equity attributable to owners of parent		3.066.507.761	3.859.020.965
Issued capital	13	50.000.000	30.000.000
Inflation Adjustments on Capital	13	256.373.254	276.373.254
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	13	-18.771.578	-17.851.622
Gains (Losses) on Revaluation and Remeasurement		-18.771.578	-17.851.622
Gains (Losses) on Remeasurements of Defined Benefit Plans		-18.771.578	-17.851.622
Restricted Reserves Appropriated From Profits	13	872.595.929	903.598.943
Legal Reserves		872.595.929	903.598.943
Prior Years' Profits or Losses	13	24.935.545	252.390.486
Current Period Net Profit Or Loss		1.881.374.611	2.414.509.904
Total equity		**3.066.507.761**	**3.859.020.965**
Total Liabilities and Equity		**3.635.672.727**	**4.381.979.831**

Statement of Profit or Loss and Other Comprehensive Income

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025	Current Period 3 Months 01.07.2026 - 30.09.2026	Previous Period 3 Months 01.07.2025 - 30.09.2025
Statement of Profit or Loss and Other Comprehensive Income					
PROFIT (LOSS)					
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		0	0	0	0
Revenue from Finance Sector Operations	14	3.323.348.547	2.689.369.567	1.135.897.936	977.905.909
Cost of Finance Sector Operations	14	-173.041.420	-98.310.555	-58.320.004	-35.244.289
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		3.150.307.127	2.591.059.012	1.077.577.932	942.661.620
GROSS PROFIT (LOSS)		3.150.307.127	2.591.059.012	1.077.577.932	942.661.620
General Administrative Expenses	15	-554.656.838	-500.775.160	-188.354.345	-166.100.286
Marketing Expenses	15	-39.617.865	-22.129.362	-12.031.746	-6.905.127
PROFIT (LOSS) FROM OPERATING ACTIVITIES		2.556.032.424	2.068.154.490	877.191.841	769.656.207
Investment Activity Expenses	18	-247.777	-145.375	0	-84.869
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		2.555.784.647	2.068.009.115	877.191.841	769.571.338
Finance income	16	964.546.774	957.631.239	344.645.959	311.207.849
Finance costs	17	-734.810	-774.668	-246.481	-117.412
Gains (losses) on net monetary position	24	-703.694.735	-601.380.838	-173.369.713	-192.895.462
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		2.815.901.876	2.423.484.848	1.048.221.606	887.766.313
Tax (Expense) Income, Continuing Operations		-934.527.265	-773.634.249	-324.742.559	-318.018.760
Current Period Tax (Expense) Income	19	-959.176.985	-821.026.782	-334.911.352	-326.269.743
Deferred Tax (Expense) Income	19	24.649.720	47.392.533	10.168.793	8.250.983
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.881.374.611	1.649.850.599	723.479.047	569.747.553
PROFIT (LOSS)		1.881.374.611	1.649.850.599	723.479.047	569.747.553
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.881.374.611	1.649.850.599	723.479.047	569.747.553
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		-919.956	1.125.649	224.833	896.677
Gains (Losses) on Remeasurements of Defined Benefit Plans	9	-1.314.223	1.608.070	321.189	1.280.968
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		394.267	-482.421	-96.356	-384.291
Taxes Relating to Remeasurements of Defined Benefit Plans	19	394.267	-482.421	-96.356	-384.291
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0	0	0
OTHER COMPREHENSIVE INCOME (LOSS)		**-919.956**	**1.125.649**	**224.833**	**896.677**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.880.454.655**	**1.650.976.248**	**723.703.880**	**570.644.230**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		1.880.454.655	1.650.976.248	723.703.880	570.644.230

Statement of cash flows (Indirect Method)

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

	Footnote Reference	Current Period 01.01.2026 - 30.09.2026	Previous Period 01.01.2025 - 30.09.2025
Statement of cash flows (Indirect Method)			
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		**2.187.359.125**	**2.132.401.022**
Profit (Loss)		1.881.374.611	1.649.850.599
Adjustments to Reconcile Profit (Loss)		**645.941.310**	**506.990.868**
Adjustments for depreciation and amortisation expense	7,8	11.455.770	10.722.967
Adjustments for provisions		106.359.100	104.590.977
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	109.092.874	116.440.873
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	10	0	-11.675.848
Adjustments for (Reversal of) Other Provisions		-2.733.774	-174.048
Adjustments for Interest (Income) Expenses		-961.105.284	-943.799.268
Adjustments for Interest Income	16	-961.662.056	-944.328.781
Adjustments for interest expense	17	556.772	529.513
Adjustments for Tax (Income) Expenses	19	934.527.265	773.634.249
Adjustments for losses (gains) on disposal of non-current assets		247.777	145.375
Adjustments for Losses (Gains) Arised From Sale of Tangible Assets	18	247.777	145.375
Adjustments Related to Gain and Losses on Net Monetary Position		554.456.682	561.696.568
Changes in Working Capital		**690.905.185**	**831.921.099**
Decrease (Increase) in Financial Investments		606.450.210	837.277.627
Adjustments for decrease (increase) in trade accounts receivable		20.159.775	8.320.818
Decrease (Increase) in Trade Accounts Receivables from Related Parties		-29.153.405	-35.548.106
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		49.313.180	43.868.924
Decrease (Increase) in Prepaid Expenses		120.108	1.300.005
Adjustments for increase (decrease) in trade accounts payable		80.369.403	-6.455.942
Increase (Decrease) in Trade Accounts Payables to Related Parties		43.268.953	-10.332.260
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		37.100.450	3.876.318
Other Adjustments for Other Increase (Decrease) in Working Capital		-16.194.311	-8.521.409
Increase (Decrease) in Other Payables Related with Operations		-16.194.311	-8.521.409
Cash Flows from (used in) Operations		**3.218.221.106**	**2.988.762.566**
Payments Related with Provisions for Employee Benefits		-117.663.256	-109.444.640
Income taxes refund (paid)	19	-912.954.436	-746.759.927
Other inflows (outflows) of cash		-244.289	-156.977
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**1.031.390.548**	**950.639.236**
Proceeds from sales of property, plant, equipment and intangible assets		671.502	429.445
Proceeds from sales of property, plant and equipment		671.502	429.445
Purchase of Property, Plant, Equipment and Intangible Assets		-10.007.609	-11.359.521
Purchase of property, plant and equipment	7	-6.041.964	-9.946.445
Purchase of intangible assets	8	-3.965.645	-1.413.076
Interest received	4,5,16	1.040.726.655	961.569.312
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-2.677.782.975**	**-1.600.927.261**
Payments of Lease Liabilities	11	-4.815.116	-4.514.838
Dividends Paid	13,21	-2.672.967.859	-1.596.412.423
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		540.966.698	1.482.112.997
Net increase (decrease) in cash and cash equivalents		540.966.698	1.482.112.997
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	**3.107.786.037**	**1.447.248.502**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-603.306.146	-626.367.088
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	**3.045.446.589**	**2.302.994.411**

Statement of changes in equity [abstract]

Presentation Currency	TL
Nature of Financial Statements	Unconsolidated

		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										
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
Previous Period 01.01.2025 - 30.09.2025	**Equity at beginning of period**	13	**30.000.000**	**276.373.254**	**-17.678.161**	**-17.678.161**	**-17.678.161**			**741.961.798**	**75.482.062**	**1.934.957.992**	**3.041.096.945**		**3.041.096.945**
	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	13								161.637.145	1.773.320.847	-1.934.957.992	0		0
	Total Comprehensive Income (Loss)				1.125.649	1.125.649	1.125.649					1.649.850.599	1.650.976.248		1.650.976.248
	Profit (loss)											1.649.850.599	1.649.850.599		1.649.850.599
	Other Comprehensive Income (Loss)				1.125.649	1.125.649	1.125.649						1.125.649		1.125.649
	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	13,21									-1.596.412.423		-1.596.412.423		-1.596.412.423
	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	13	**30.000.000**	**276.373.254**	**-16.552.512**	**-16.552.512**	**-16.552.512**			**903.598.943**	**252.390.486**	**1.649.850.599**	**3.095.660.770**		**3.095.660.770**
	Statement of changes in equity [abstract]														
	Statement of changes in equity [line items]														
	Equity at beginning of period	13	**30.000.000**	**276.373.254**	**-17.851.622**	**-17.851.622**	**-17.851.622**			**903.598.943**	**252.390.486**	**2.414.509.904**	**3.859.020.965**		**3.859.020.965**
	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	13								240.024.569	2.174.485.335	-2.414.509.904	0		0
	Total Comprehensive Income (Loss)				-919.956	-919.956	-919.956					1.881.374.611	1.880.454.655		1.880.454.655
	Profit (loss)											1.881.374.611	1.881.374.611		1.881.374.611
	Other Comprehensive Income (Loss)				-919.956	-919.956	-919.956						-919.956		-919.956
	Issue of equity		20.000.000	-20.000.000											
	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 - 30.09.2026		13.21								-271.027.583	-2.401.940.276		-2.672.967.859		-2.672.967.859
	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	13	**50.000.000**	**256.373.254**	**-18.771.578**	**-18.771.578**	**-18.771.578**			**872.595.929**	**24.935.545**	**1.881.374.611**	**3.066.507.761**		**3.066.507.761**