



KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements



**MERKEZİ KAYIT
İSTANBUL**
Türkiye Sermaye Piyasası - Merkezi
Saklama ve Veri Depolama Kuruluşu

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	3	834.781	510.488
Financial Investments	4	225.837.560	178.438.223
Trade Receivables		8.056.193	5.277.113
Trade Receivables Due From Related Parties	5,17	3.108.048	2.636.387
Trade Receivables Due From Unrelated Parties	5	4.948.145	2.640.726
Other Receivables		411.655	4.952
Other Receivables Due From Unrelated Parties	6	411.655	4.952
Prepayments		898.357	3.879
Prepayments to Unrelated Parties	7	898.357	3.879
Current Tax Assets	16	106.458	61.757
SUB-TOTAL		236.145.004	184.296.412
Total current assets		236.145.004	184.296.412
NON-CURRENT ASSETS			
Property, plant and equipment	8	284.970	
Deferred Tax Asset	16	4.393.786	10.813.543
Total non-current assets		4.678.756	10.813.543
Total assets		240.823.760	195.109.955
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	23.112
Trade Payables		5.804.079	6.983.384
Trade Payables to Related Parties	5,17	4.709.993	5.490.705
Trade Payables to Unrelated Parties	5	1.094.086	1.492.679
Employee Benefit Obligations	10	1.458.451	0
Other Payables		223.748	1.895.898
Other Payables to Unrelated Parties	6	223.748	1.895.898
Current provisions		8.342.175	8.393.184
Current provisions for employee benefits	10	2.404.032	2.693.627
Other current provisions	10	5.938.143	5.699.557
Other Current Liabilities			13.612
SUB-TOTAL		15.828.453	17.309.190
Total current liabilities		15.828.453	17.309.190
NON-CURRENT LIABILITIES			
Non-current provisions		1.254.048	592.877
Non-current provisions for employee benefits	10	1.254.048	592.877
Total non-current liabilities		1.254.048	592.877
Total liabilities		17.082.501	17.902.067
EQUITY			
Equity attributable to owners of parent		223.741.259	177.207.888
Issued capital	11	135.000.000	75.000.000
Inflation Adjustments on Capital	11	177.350.855	174.009.060
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		712.639	874.944
Gains (Losses) on Revaluation and Remeasurement		712.639	874.944
Gains (Losses) on Remeasurements of Defined Benefit Plans	11	712.639	874.944
Restricted Reserves Appropriated From Profits	11	5.059.968	5.059.968
Prior Years' Profits or Losses	11	-77.736.084	-54.212.850
Current Period Net Profit Or Loss	11	-16.646.119	-23.523.234
Total equity		223.741.259	177.207.888
Total Liabilities and Equity		240.823.760	195.109.955

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)					
Revenue	12	46.539.128	24.354.084	18.649.518	9.206.608
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		46.539.128	24.354.084	18.649.518	9.206.608
GROSS PROFIT (LOSS)		46.539.128	24.354.084	18.649.518	9.206.608
General Administrative Expenses	13	-72.766.230	-66.060.942	-30.552.518	-22.084.607
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-26.227.102	-41.706.858	-11.903.000	-12.877.999
Investment Activity Income	14	59.257.427	51.137.427	28.769.891	20.667.209
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		33.030.325	9.430.569	16.866.891	7.789.210
Gains (losses) on net monetary position	21	-43.187.128	-46.977.942	-17.930.099	-13.867.116
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-10.156.803	-37.547.373	-1.063.208	-6.077.906
Tax (Expense) Income, Continuing Operations		-6.489.316	10.228.481	-2.819.335	2.978.397
Deferred Tax (Expense) Income	16	-6.489.316	10.228.481	-2.819.335	2.978.397
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-16.646.119	-27.318.892	-3.882.543	-3.099.509
PROFIT (LOSS)		-16.646.119	-27.318.892	-3.882.543	-3.099.509
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-16.646.119	-27.318.892	-3.882.543	-3.099.509
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		-162.305	-170.811	-43.176	-528.557
Gains (Losses) on Remeasurements of Defined Benefit Plans		-231.864	-244.016	-61.679	-755.082
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		69.559	73.205	18.503	226.525
Taxes Relating to Remeasurements of Defined Benefit Plans		69.559	73.205	18.503	226.525
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		-162.305	-170.811	-43.176	-528.557
TOTAL COMPREHENSIVE INCOME (LOSS)		-16.808.424	-27.489.703	-3.925.719	-3.628.066
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-16.808.424	-27.489.703	-3.925.719	-3.628.066

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		-75.144.335	-4.205.006
Profit (Loss)		-16.646.119	-27.318.892
Adjustments to Reconcile Profit (Loss)		-80.740.359	-44.852.826
Adjustments for depreciation and amortisation expense	8,9	4.830	207.590
Adjustments for provisions		2.308.588	5.847.854
Adjustments for (Reversal of) Provisions Related with Employee Benefits		955.133	2.845.295
Adjustments for (Reversal of) Other Provisions		1.353.455	3.002.559
Adjustments for Interest (Income) Expenses		-12.535.079	-4.507.587
Adjustments for Interest Income	14	-12.535.079	-4.507.587
Adjustments for fair value losses (gains)		-37.656.479	-48.889.651
Adjustments for Fair Value Losses (Gains) of Financial Assets	14	-37.656.479	-48.889.651
Adjustments for Tax (Income) Expenses	16	6.489.316	-10.228.481
Adjustments Related to Gain and Losses on Net Monetary Position		-39.351.535	12.717.449
Changes in Working Capital		22.447.354	68.327.788
Decrease (Increase) in Financial Investments		25.160.762	73.868.157
Adjustments for decrease (increase) in trade accounts receivable		-1.746.844	-4.447.393
Decrease (Increase) in Trade Accounts Receivables from Related Parties		44.033	792.050
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		-1.790.877	-5.239.443
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		-405.734	103.123
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		-405.734	103.123
Decrease (Increase) in Prepaid Expenses		-893.719	-310.133
Adjustments for increase (decrease) in trade accounts payable		186.688	-2.012.091
Increase (Decrease) in Trade Accounts Payables to Related Parties		186.688	543.615
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties			-2.555.706
Increase (Decrease) in Employee Benefit Liabilities		1.458.451	-394.746
Adjustments for increase (decrease) in other operating payables		-1.301.301	1.257.639
Increase (Decrease) in Other Operating Payables to Unrelated Parties		-1.301.301	1.257.639
Other Adjustments for Other Increase (Decrease) in Working Capital		-10.949	263.232
Decrease (Increase) in Other Assets Related with Operations		-10.949	263.232
Cash Flows from (used in) Operations		-74.939.124	-3.843.930
Payments Related with Provisions for Employee Benefits		-172.590	-361.076
Income taxes refund (paid)		-32.621	0
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		12.245.279	4.376.336
Purchase of Property, Plant, Equipment and Intangible Assets		-289.800	-131.251
Purchase of property, plant and equipment	8	-289.800	0
Purchase of intangible assets	9	0	-131.251
Interest received	14	12.535.079	4.507.587
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		63.323.204	-9.385
Proceeds from Capital Advances	11	63.341.795	
Repayments of borrowings		-18.591	-9.385
Cash Outflows from Other Financial Liabilities		-18.591	-9.385
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		424.148	161.945
Net increase (decrease) in cash and cash equivalents		424.148	161.945
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		510.488	-4.218
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS	3	-99.855	20.803
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	834.781	178.530

[illegible]

Current Period 01.01.2026 - 30.09.2026													
	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		135.000.000	177.350.855	712.639		5.059.968	-77.736.084	-16.646.119	223.741.259		223.741.259	