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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

BtcTurk Portföy - 30.09.2026 Finansal Rapor

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	58.999.488	79.592.876
Financial Investments		30.469.440	
Financial Assets Available-for-sale	3-17	30.469.440	
Trade Receivables		331.903	0
Trade Receivables Due From Related Parties		331.903	0
Trade Receivables Due From Unrelated Parties		0	0
Other Receivables		2.736.806	73.957
Other Receivables Due From Related Parties	5-17	2.726.148	17.268
Other Receivables Due From Unrelated Parties	5	10.658	56.689
Prepayments		1.378.280	786.060
Prepayments to Unrelated Parties	6	1.378.280	786.060
Current Tax Assets	6-16	2.838.926	4.690.698
SUB-TOTAL		**96.754.843**	**85.143.591**
Total current assets		**96.754.843**	**85.143.591**
NON-CURRENT ASSETS			
Property, plant and equipment		375.609	316.775
Fixtures and fittings	8	375.609	316.775
Right of Use Assets	8	5.340.490	5.111.532
Deferred Tax Asset	16	920.841	587.855
Total non-current assets		**6.636.940**	**6.016.162**
Total assets		**103.391.783**	**91.159.753**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Portion of Non-current Borrowings		584.168	345.672
Current Portion of Non-current Borrowings from Related Parties		584.168	345.672
Lease Liabilities	7-17	584.168	345.672
Trade Payables		391.079	1.246.965
Trade Payables to Related Parties	4-17	23.926	492.523
Trade Payables to Unrelated Parties	4	367.153	754.442
Employee Benefit Obligations	5	3.474.273	3.669.902
Other Payables		25.564	115.371
Other Payables to Unrelated Parties	5	25.564	115.371
Current tax liabilities, current	16	0	0
Current provisions		2.833.900	1.849.215
Current provisions for employee benefits	9	2.833.900	1.849.215
SUB-TOTAL		**7.308.984**	**7.227.125**
Total current liabilities		**7.308.984**	**7.227.125**
NON-CURRENT LIABILITIES			
Long Term Borrowings		4.710.618	4.771.822
Long Term Borrowings From Related Parties		4.710.618	4.771.822
Lease Liabilities	7-17	4.710.618	4.771.822
Non-current provisions		304.343	183.356
Non-current provisions for employee benefits	9	304.343	183.356
Total non-current liabilities		**5.014.961**	**4.955.178**
Total liabilities		**12.323.945**	**12.182.303**
EQUITY			
Equity attributable to owners of parent		91.067.838	78.977.450
Issued capital	10	115.000.000	65.000.000
Inflation Adjustments on Capital		47.038.971	44.253.973
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		-55.117	-36.554
Gains (Losses) on Revaluation and Remeasurement		-55.117	-36.554
Prior Years' Profits or Losses		-30.239.969	5.258.424
Current Period Net Profit Or Loss		-40.676.047	-35.498.393
Total equity		**91.067.838**	**78.977.450**
Total Liabilities and Equity		**103.391.783**	**91.159.753**

Profit or loss [abstract]

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
Profit or loss [abstract]					
PROFIT (LOSS)					
Revenue	11	1.187.637	959.395	0	0
Cost of sales		0	0	0	0
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		1.187.637	959.395	0	0
GROSS PROFIT (LOSS)		1.187.637	959.395	0	0
General Administrative Expenses	12	-46.866.002	-14.335.386	-35.803.253	-15.440.335
Other Income from Operating Activities	13	1.416.830	814.960	6.354	0
Other Expenses from Operating Activities		0	0	0	0
PROFIT (LOSS) FROM OPERATING ACTIVITIES		-44.261.535	-12.561.031	-35.796.899	-15.440.335
Investment Activity Income	14	0	0	0	0
Investment Activity Expenses	14	0	0	0	0
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		-44.261.535	-12.561.031	-35.796.899	-15.440.335
Finance income	15	20.910.952	9.605.607	36.705.032	11.070.399
Finance costs	15	-2.547.647	-783.718	-1.506.311	-882.629
Gains (losses) on net monetary position	20	-15.102.847	-5.408.181	-23.202.488	-6.549.778
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		-41.001.077	-9.147.323	-23.800.666	-11.802.343
Tax (Expense) Income, Continuing Operations		325.030	30.857	150.151	1.528.654
Current Period Tax (Expense) Income	16	0	0	-1.011.426	1.026.717
Deferred Tax (Expense) Income	16	325.030	30.857	1.161.577	501.937
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-40.676.047	-9.116.466	-23.650.515	-10.273.689
PROFIT (LOSS)		-40.676.047	-9.116.466	-23.650.515	-10.273.689
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0	0	0
Owners of Parent		-40.676.047	-9.116.466	-23.650.515	-10.273.689
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	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 Other Comprehensive Income					
PROFIT (LOSS)		-40.676.047	-9.116.466	-23.650.515	-10.273.689
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**-18.563**	**12.954**	**-14.818**	**-583**
Gains (Losses) on Remeasurements of Defined Benefit Plans		-26.518	18.507	-21.168	-833
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		7.955	-5.553	6.350	250
Current Period Tax (Expense) Income		7.955	-5.553	6.350	250
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**	**0**	**0**
OTHER COMPREHENSIVE INCOME (LOSS)		**-18.563**	**12.954**	**-14.818**	**-583**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-40.694.610**	**-9.103.512**	**-23.665.333**	**-10.274.272**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0	0	0
Owners of Parent		-40.694.610	-9.103.512	-23.665.333	-10.274.272

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		**-74.871.448**	**9.827.673**
Profit (Loss)		-40.676.047	-23.650.515
Profit (Loss) from Continuing Operations		-40.676.047	-23.650.515
Adjustments to Reconcile Profit (Loss)		**-901.779**	**-10.411.738**
Adjustments for depreciation and amortisation expense	8	1.416.766	489.433
Adjustments for provisions		1.131.992	2.059.470
Adjustments for (Reversal of) Provisions Related with Employee Benefits	9	1.131.992	2.059.470
Adjustments for (Reversal of) Other Provisions		0	0
Adjustments for Interest (Income) Expenses		-20.403.492	-36.705.032
Adjustments for Interest Income	15	-20.403.492	-36.705.032
Adjustments for interest expense	15	0	0
Adjustments for Tax (Income) Expenses	16	-325.030	-150.152
Adjustments Related to Gain and Losses on Net Monetary Position		17.277.985	23.894.543
Changes in Working Capital		**-30.454.697**	**50.929.565**
Decrease (Increase) in Financial Investments	3	-30.469.440	0
Adjustments for decrease (increase) in trade accounts receivable		-331.903	0
Decrease (Increase) in Trade Accounts Receivables from Related Parties	4-17	-331.903	0
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		0	0
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.095.859	48.553.712
Decrease (Increase) in Other Related Party Receivables Related with Operations	5-17	-2.712.258	48.525.965
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	5	3.808.117	27.747
Decrease (Increase) in Prepaid Expenses	6	-592.220	-1.152.276
Adjustments for increase (decrease) in trade accounts payable		-611.974	335.930
Increase (Decrease) in Trade Accounts Payables to Related Parties	4	-372.257	338.601
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	4	-239.717	-2.671
Increase (Decrease) in Employee Benefit Liabilities	5	522.221	3.763.035
Adjustments for increase (decrease) in other operating payables		-67.240	-570.836
Increase (Decrease) in Other Operating Payables to Related Parties	5	0	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	5	-67.240	-570.836
Cash Flows from (used in) Operations		**-72.032.523**	**16.867.312**
Income taxes refund (paid)	16	-2.838.925	-7.039.639
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-150.634**	**-372.289**
Purchase of Property, Plant, Equipment and Intangible Assets		-150.634	-372.289
Purchase of property, plant and equipment	8	-150.634	-372.289
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**70.103.547**	**36.568.480**
Proceeds from Capital Advances	10	50.000.000	0
Payments of Lease Liabilities	7	-406.050	-84.348
Interest Received	15	20.509.597	36.652.828
INFLATION EFFECT		-15.568.748	-262.201
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-20.487.283	45.761.663
Net increase (decrease) in cash and cash equivalents		-20.487.283	45.761.663
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**79.425.431**	**1.293.270**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**58.938.148**	**47.054.933**

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		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 - 30.09.2025	**Statement of changes in equity [abstract]**										
	Statement of changes in equity [line items]										
	Equity at beginning of period		**65.000.000**	**44.253.973**					**5.258.424**	**114.512.397**	**114.512.397**
	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							5.258.424	-5.258.424		
	Total Comprehensive Income (Loss)				-14.818				-23.650.515	-23.665.333	-23.665.333
	Profit (loss)								-23.650.515	-23.650.515	-23.650.515
	Other Comprehensive Income (Loss)				-14.818					-14.818	-14.818
	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	10	**65.000.000**	**44.253.973**	**-14.818**			**5.258.424**	**-23.650.515**	**90.847.064**	**90.847.064**
	Statement of changes in equity [abstract]										
	Statement of changes in equity [line items]										
	Equity at beginning of period		**65.000.000**	**44.253.973**	**-36.554**			**-5.258.424**	**-35.498.393**	**78.977.450**	**78.977.450**
	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							-35.498.393	35.498.393		
	Total Comprehensive Income (Loss)				-18.563				-40.676.047	-40.694.610	-40.694.610
	Profit (loss)								-40.676.047	-40.676.047	-40.676.047
	Other Comprehensive Income (Loss)				-18.563					-18.563	-18.563
	Issue of equity		50.000.000	2.784.998						52.784.998	52.784.998
	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													
	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	10	**115.000.000**	**47.038.971**	**-55.117**			**-30.239.969**	**-40.676.047**	**91.067.838**		**91.067.838**