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KAMUYU AYDINLATMA PLATFORMU

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

General Information About Financial Statements

Independet Audit Comment

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

RA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Strateji Portföy Yönetimi Anonim Şirketi Yönetim Kurulu'na

Giriş

1. Strateji Portföy Yönetimi Anonim Şirketi'nin ("Şirket") 30 Eylül 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık dönemine ait kâr veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun ve nakit akış tablosu ile önemli muhasebe politikalarının özetinin ve diğer açıklayıcı dipnotlarının sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Türkiye Muhasebe Standartları'na uygun olarak hazırlanmasından ve gerçeğe uygun bir biçimde sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

2. 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 finansal bilgilere 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 finansal bilgilerin sınırlı denetiminin kapsamı; Bağımsız Denetim Standartları'na uygun olarak yapılan ve amacı finansal tablolar hakkında bir görüş bildirmek olan bağımsız denetimin kapsamına kıyasla önemli ölçüde dardır. Sonuç olarak ara dönem finansal bilgilerin sınırlı denetimi, denetim şirketinin, bir bağımsız denetimde belirlenebilecek tüm önemli hususlara vakıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

3. Sınırlı denetimimize göre, ilişikteki ara dönem finansal bilgilerin, Strateji Portföy Yönetimi Anonim Şirketi'nin 30 Eylül 2026 tarihi itibarıyla finansal durumunun, finansal performansının ve aynı tarihte sona eren dokuz aylık döneme ilişkin nakit

akışlarının Türkiye Muhasebe Standartları'na uygun olarak, tüm önemli yönleriyle gerçeğe uygun bir biçimde sunulmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

HLB SAYGIN BAĞIMSIZ DENETİM A.Ş

(A member of HLB International)

Servet Gür EYÜPGİLLER, SMMM

Sorumlu Denetçi

İstanbul, 30 Ekim 2026

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	6	90.774.104	29.010
Financial Investments	7	73.971.931	85.924.179
Financial Assets Available-for-sale		73.971.931	85.924.179
Trade Receivables	8a.,32	10.797.707	11.118.346
Trade Receivables Due From Related Parties		538.161	580.720
Trade Receivables Due From Unrelated Parties		10.259.546	10.537.626
Other Receivables	9a.,32	8.179.741	9.215.408
Other Receivables Due From Related Parties		8.179.741	9.215.408
Prepayments	10	1.095.504	741.274
Prepayments to Unrelated Parties		1.095.504	741.274
Current Tax Assets		9.898.123	0
Other current assets		4.206.209	4.236.785
Other Current Assets Due From Related Parties		0	0
Other Current Assets Due From Unrelated Parties	10	4.206.209	4.236.785
SUB-TOTAL		**198.923.319**	**111.265.002**
Total current assets		**198.923.319**	**111.265.002**
NON-CURRENT ASSETS			
Property, plant and equipment	12	30.121.065	37.622.162
Machinery And Equipments		7.382.579	9.004.518
Vehicles		16.832.209	21.899.891
Fixtures and fittings		47.274	83.462
Leasehold Improvements		5.859.003	6.634.291
Prepayments		258.145	1.141.851
Prepayments to Unrelated Parties		258.145	1.141.851
Deferred Tax Asset		0	0
Total non-current assets		**30.379.210**	**38.764.013**
Total assets		**229.302.529**	**150.029.015**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		0	0
Current Borrowings From Related Parties		0	0
Current Borrowings From Unrelated Parties		0	
Current Portion of Non-current Borrowings		0	0
Current Portion of Non-current Borrowings from Related Parties		0	0
Current Portion of Non-current Borrowings from Unrelated Parties		0	0
Trade Payables	8.b	5.635.808	758.474
Trade Payables to Unrelated Parties		5.635.808	758.474
Payables on Financial Sector Operations		0	0
Employee Benefit Obligations	21	2.354.740	2.989.786
Other Payables	9.b,32	4.672.751	4.862.547
Other Payables to Related Parties		4.206.209	4.236.785
Other Payables to Unrelated Parties		466.542	625.762
Current tax liabilities, current	30	9.210.058	2.319.905
Current provisions		3.943.678	4.022.901
Current provisions for employee benefits	21.b	3.838.283	2.992.399
Other current provisions	22	105.395	1.030.502
SUB-TOTAL		**25.817.035**	**14.953.613**
Total current liabilities		**25.817.035**	**14.953.613**
NON-CURRENT LIABILITIES			
Long Term Borrowings		0	0
Long Term Borrowings From Related Parties		0	0
Long Term Borrowings From Unrelated Parties		0	0
Non-current provisions		2.661.527	2.519.412
Non-current provisions for employee benefits	21.c	2.661.527	2.519.412
Deferred Tax Liabilities	30.b	4.222.847	1.733.606
Total non-current liabilities		**6.884.374**	**4.253.018**

Total liabilities		**32.701.409**	**19.206.631**
EQUITY			
Equity attributable to owners of parent		196.601.120	130.822.384
Issued capital	23.a	100.000.000	30.000.000
Inflation Adjustments on Capital	23.a	116.743.668	114.140.691
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss	23.c	-1.266.080	-877.207
Gains (Losses) on Revaluation and Remeasurement		-1.266.080	-877.207
Gains (Losses) on Remeasurements of Defined Benefit Plans		-1.266.080	-877.207
Restricted Reserves Appropriated From Profits	23.b	17.597.184	17.597.184
Legal Reserves		17.597.184	17.597.184
Prior Years' Profits or Losses	23.d	-30.038.284	-40.004.687
Current Period Net Profit Or Loss	23.d	-6.435.368	9.966.403
Total equity		**196.601.120**	**130.822.384**
Total Liabilities and Equity		**229.302.529**	**150.029.015**

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	24.a	126.687.438	150.206.887	28.972.710	64.765.887
Cost of sales	24.b	-17.097.825	-40.481.186	-979.657	-20.750.409
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		109.589.613	109.725.701	27.993.053	44.015.478
GROSS PROFIT (LOSS)		109.589.613	109.725.701	27.993.053	44.015.478
General Administrative Expenses	25	-103.262.651	-88.869.746	-34.613.702	-42.058.491
Other Income from Operating Activities	26.a	14.240.380	15.245.148	2.055.549	8.365.602
Other Expenses from Operating Activities	26.b	-2.902.218	-4.341.177	-5.695.211	-3.626.491
PROFIT (LOSS) FROM OPERATING ACTIVITIES		17.665.124	31.759.926	-10.260.311	6.696.098
Investment Activity Income	27	586.860	73.370	0	6.389
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		18.251.984	31.833.296	-10.260.311	6.702.487
Finance income	28.a	14.309.078	10.282.077	9.719.384	4.078.826
Finance costs	28.b	-844.372	-245.110	-286.594	-245.110
Gains (losses) on net monetary position	29	-26.286.099	-4.043.950	-9.759.932	8.985.888
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		5.430.591	37.826.313	-10.587.453	19.522.091
Tax (Expense) Income, Continuing Operations		-11.865.959	-13.271.507	-254.193	-5.450.903
Current Period Tax (Expense) Income	30.a	-9.210.058	-7.469.477	-538.634	-909.912
Deferred Tax (Expense) Income	30.b	-2.655.901	-5.802.030	284.441	-4.540.991
PROFIT (LOSS) FROM CONTINUING OPERATIONS		-6.435.368	24.554.806	-10.841.646	14.071.188
PROFIT (LOSS)		-6.435.368	24.554.806	-10.841.646	14.071.188
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		-6.435.368	24.554.806	-10.841.646	14.071.188
Earnings per share [abstract]					
Earnings per share [line items]					
Basic earnings per share					
Basic Earnings (Loss) Per Share from Continuing Operations					
Sürdürülen Faaliyetlerden Pay Başına Kazanç (Zarar)	31	-0,06400000	0,81800000	-0,36100000	0,46900000
Diluted Earnings Per Share					
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		-388.873	-1.247.123	0	0
Gains (Losses) on Remeasurements of Defined Benefit Plans	23	-555.533	-1.662.831	0	0
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		166.660	415.708	0	0
Deferred Tax (Expense) Income	23	166.660	415.708	0	0
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0	0		
Exchange Differences on Translation of Foreing Operations		0	0		
Gains (losses) on exchange differences on translation of Foreign Operations		0	0		
OTHER COMPREHENSIVE INCOME (LOSS)		**-388.873**	**-1.247.123**	**0**	**0**
TOTAL COMPREHENSIVE INCOME (LOSS)		**-6.824.241**	**23.307.683**	**-10.841.646**	**14.071.188**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		-6.824.241	23.307.683	-10.841.646	14.071.188

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		**14.815.836**	**41.651.535**
Profit (Loss)		-6.435.368	24.554.806
Profit (Loss) from Continuing Operations		-6.435.368	24.554.806
Adjustments to Reconcile Profit (Loss)		**6.338.076**	**24.553.082**
Adjustments for depreciation and amortisation expense		7.680.477	14.108.234
Adjustments for provisions		51.598	871.796
Adjustments for (Reversal of) Other Provisions		51.598	871.796
Adjustments for Interest (Income) Expenses		-13.464.706	0
Adjustments for Interest Income		-14.309.078	0
Adjustments for interest expense		844.372	0
Adjustments for Tax (Income) Expenses		2.655.901	9.415.929
Other adjustments for which cash effects are investing or financing cash flow		0	0
Other adjustments to reconcile profit (loss)		9.414.806	157.123
Changes in Working Capital		**24.811.251**	**-896.788**
Decrease (Increase) in Financial Investments		11.952.248	-1.492.439
Adjustments for decrease (increase) in trade accounts receivable		320.639	4.228.640
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties		320.639	4.228.640
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		1.595.719	-4.126.435
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations		1.595.719	-4.126.435
Adjustments for increase (decrease) in trade accounts payable		4.877.334	-577.687
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties		4.877.334	-577.687
Adjustments for increase (decrease) in other operating payables		6.065.311	1.071.133
Increase (Decrease) in Other Operating Payables to Unrelated Parties		6.065.311	1.071.133
Other Adjustments for Other Increase (Decrease) in Working Capital		0	0
Cash Flows from (used in) Operations		**24.713.959**	**48.211.100**
Income taxes refund (paid)		-9.898.123	-6.559.565
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-179.380**	**-40.391.732**
Proceeds from sales of property, plant, equipment and intangible assets		0	0
Proceeds from sales of property, plant and equipment		0	0
Purchase of Property, Plant, Equipment and Intangible Assets		-179.380	-40.391.732
Purchase of property, plant and equipment		-179.380	-40.391.732
Dividends received		0	0
Interest received		0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**76.108.638**	**-157.123**
Proceeds from Capital Advances		70.000.000	
Proceeds from borrowings		0	
Proceeds from Other Financial Borrowings		0	
Repayments of borrowings		0	0
Loan Repayments		0	0
Payments of Lease Liabilities		0	0
Dividends Paid		0	0
Interest paid		-844.372	0
Interest Received		14.309.078	0
Other inflows (outflows) of cash		-7.356.068	-157.123
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		90.745.094	1.102.680
Net increase (decrease) in cash and cash equivalents		90.745.094	1.102.680
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**29.010**	**52.785**
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**90.774.104**	**1.155.465**

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								
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	**30.000.000**	**114.140.691**	**-162.041**			**17.597.184**	**-4.394.516**	**-34.367.001**	**122.814.317**		**122.814.317**
	Adjustments Related to Accounting Policy Changes											0
	Adjustments Related to Required Changes in Accounting Policies											0
	Adjustments Related to Voluntary Changes in Accounting Policies											0
	Adjustments Related to Errors											0
	Other Restatements											0
	Restated Balances											0
	Transfers							-34.367.001	34.367.001	0		0
	Total Comprehensive Income (Loss)			-1.247.125					24.554.806	23.307.681		23.307.681
	Profit (loss)								24.554.806	24.554.806		24.554.806
	Other Comprehensive Income (Loss)			-1.247.125						-1.247.125		-1.247.125
	Issue of equity											0
	Capital Decrease											0
	Capital Advance											0
	Effect of Merger or Liquidation or Division											0
	Effects of Business Combinations Under Common Control											0
	Advance Dividend Payments											0
	Dividends Paid											0
	Decrease through Other Distributions to Owners											0
	Increase (Decrease) through Treasury Share Transactions											0
	Increase (Decrease) through Share-Based Payment Transactions											0
	Acquisition or Disposal of a Subsidiary											0
	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity											0
	Transactions with noncontrolling shareholders											0
	Increase through Other Contributions by Owners											0
	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											0
	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											0
	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											0
	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											0
	Increase (decrease) through other changes, equity											0
	Equity at end of period	**30.000.000**	**114.140.691**	**-1.409.166**			**17.597.184**	**-38.761.517**	**24.554.806**	**146.121.998**		**146.121.998**
	Statement of changes in equity [abstract]											
	Statement of changes in equity [line items]											
	Equity at beginning of period	**30.000.000**	**114.140.691**	**-877.207**			**17.597.184**	**-40.004.687**	**9.966.403**	**130.822.384**		**130.822.384**
	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							9.966.403	-9.966.403	0		0
	Total Comprehensive Income (Loss)			-388.873					-6.435.368	-6.824.241		-6.824.241
	Profit (loss)								-6.435.368	-6.435.368		-6.435.368
	Other Comprehensive Income (Loss)			-388.873						-388.873		-388.873
	Issue of equity	70.000.000	2.602.977							72.602.977		72.602.977
	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														0
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		**100.000.000**	**116.743.668**	**-1.266.080**			**17.597.184**	**-30.038.284**	**-6.435.368**	**196.601.120**		**196.601.120**