



KAMUYU AYDINLATMA PLATFORMU

ONE 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	50	10.804.400	12.612.130
Financial Investments	43	254.955.351	157.873.034
Trade Receivables		15.066.844	23.167.663
Trade Receivables Due From Related Parties	6	13.906.917	22.183.918
Trade Receivables Due From Unrelated Parties	7	1.159.927	983.745
Other Receivables		730.944	1.398.489
Other Receivables Due From Unrelated Parties	8	730.944	1.398.489
Prepayments		4.400.783	3.862.979
Prepayments to Unrelated Parties	11	4.400.783	3.862.979
SUB-TOTAL		285.958.322	198.914.295
Total current assets		285.958.322	198.914.295
NON-CURRENT ASSETS			
Property, plant and equipment	13	3.111.137	3.361.917
Right of Use Assets	19	11.781.015	14.035.854
Intangible assets and goodwill		9.996.415	2.385.810
Other intangible assets	16	9.996.415	2.385.810
Prepayments		0	0
Deferred Tax Asset	38	1.203.924	0
Total non-current assets		26.092.491	19.783.581
Total assets		312.050.813	218.697.876
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings		6.277.335	6.000.794
Current Borrowings From Unrelated Parties		6.277.335	6.000.794
Lease Liabilities	43	6.229.787	5.850.020
Other short-term borrowings	43	47.548	150.774
Trade Payables		5.553.440	7.290.440
Trade Payables to Unrelated Parties	7	5.553.440	7.290.440
Employee Benefit Obligations	26	228.942	43.731
Other Payables		13.493.780	14.685.387
Other Payables to Related Parties	6	0	1.228.202
Other Payables to Unrelated Parties	8	13.493.780	13.457.185
Current tax liabilities, current	38	2.663.302	2.649.376
Current provisions		2.462.941	934.998
Current provisions for employee benefits	24	2.462.941	934.998
SUB-TOTAL		30.679.740	31.604.726
Total current liabilities		30.679.740	31.604.726
NON-CURRENT LIABILITIES			
Long Term Borrowings		3.654.150	6.897.304
Long Term Borrowings From Unrelated Parties		3.654.150	6.897.304
Lease Liabilities	43	3.654.150	6.897.304
Non-current provisions		1.095.713	287.721
Non-current provisions for employee benefits	24	1.095.713	287.721
Deferred Tax Liabilities	38	0	621.781
Total non-current liabilities		4.749.863	7.806.806
Total liabilities		35.429.603	39.411.532
EQUITY			
Equity attributable to owners of parent		276.621.210	179.286.344
Issued capital	28	105.000.000	56.000.000
Inflation Adjustments on Capital	28	116.057.060	113.328.324
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		492.982	492.982
Gains (Losses) on Revaluation and Remeasurement		492.982	492.982
Gains (Losses) on Remeasurements of Defined Benefit Plans	28	492.982	492.982
Restricted Reserves Appropriated From Profits	28	4.015.307	1.729.064
Prior Years' Profits or Losses	28	5.449.731	-19.918.507

Current Period Net Profit Or Loss	39	45.606.130	27.654.481
Total equity		276.621.210	179.286.344
Total Liabilities and Equity		312.050.813	218.697.876

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	29	337.652.434	246.999.250	110.590.838	101.964.760
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		337.652.434	246.999.250	110.590.838	101.964.760
GROSS PROFIT (LOSS)		337.652.434	246.999.250	110.590.838	101.964.760
General Administrative Expenses	31	-209.668.878	-144.139.374	-72.830.044	-57.053.060
Marketing Expenses	31	-26.691.325	-21.130.321	-16.394.894	-6.663.296
Other Income from Operating Activities	32	11.898.903	5.961.431	783.578	4.224.677
Other Expenses from Operating Activities	32	-1.326.816	-1.558.472	-1.024.851	176.235
PROFIT (LOSS) FROM OPERATING ACTIVITIES		111.864.318	86.132.514	21.124.627	42.649.316
Investment Activity Income			1.098.761		14.884
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		111.864.318	87.231.275	21.124.627	42.664.200
Finance income	35	7.408.765	5.071.742	5.400.333	1.672.242
Finance costs	35	-1.539.594	-764.782	-330.885	-758.785
Gains (losses) on net monetary position	52	-44.989.817	-39.077.353	-14.899.510	-14.673.701
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		72.743.672	52.460.882	11.294.565	28.903.956
Tax (Expense) Income, Continuing Operations		-27.137.542	-4.908.642	-2.016.299	-2.502.346
Current Period Tax (Expense) Income	38	-28.963.247	-5.853.779	-2.197.459	-2.961.783
Deferred Tax (Expense) Income	38	1.825.705	945.137	181.160	459.437
PROFIT (LOSS) FROM CONTINUING OPERATIONS		45.606.130	47.552.240	9.278.266	26.401.610
PROFIT (LOSS)	39	45.606.130	47.552.240	9.278.266	26.401.610
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0	0		
Owners of Parent		45.606.130	47.552.240	9.278.266	26.401.610
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		0	0		
Taxes Relating To Components Of Other Comprehensive Income That Will Not Be Reclassified To Profit Or Loss		0	0		
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		0			
OTHER COMPREHENSIVE INCOME (LOSS)		0	0		
TOTAL COMPREHENSIVE INCOME (LOSS)		45.606.130	47.552.240	9.278.266	26.401.610
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		45.606.130	47.552.240	9.278.266	26.401.610

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		-10.694.764	6.481.958
Profit (Loss)		45.606.130	47.552.240
Profit (Loss) from Continuing Operations	39	45.606.130	47.552.240
Adjustments to Reconcile Profit (Loss)		4.456.752	8.154.350
Adjustments for depreciation and amortisation expense	13,16,19	7.943.484	4.552.855
Adjustments for provisions		2.096.764	133.531
Adjustments for (Reversal of) Provisions Related with Employee Benefits	24	2.096.764	133.531
Adjustments for Interest (Income) Expenses		-5.869.171	-4.313.317
Adjustments for Interest Income	35	-7.408.765	-5.071.742
Adjustments for interest expense		1.539.594	758.425
Adjustments for fair value losses (gains)		14.800	0
Other Adjustments for Fair Value Losses (Gains)	43	14.800	0
Adjustments for Tax (Income) Expenses	38	-2.457.861	4.266.254
Adjustments Related to Gain and Losses on Net Monetary Position		2.728.736	3.515.027
Changes in Working Capital		-60.781.819	-43.388.065
Decrease (Increase) in Financial Investments	43	-66.216.175	-41.381.024
Adjustments for decrease (increase) in trade accounts receivable		12.632.558	-1.885.603
Decrease (Increase) in Trade Accounts Receivables from Related Parties	6	12.616.313	-4.630.054
Decrease (Increase) in Trade Accounts Receivables from Unrelated Parties	7	16.245	2.744.451
Adjustments for Decrease (Increase) in Other Receivables Related with Operations		941.098	44.119
Decrease (Increase) in Other Related Party Receivables Related with Operations	6	0	414.336
Decrease (Increase) in Other Unrelated Party Receivables Related with Operations	8	941.098	-370.217
Decrease (Increase) in Prepaid Expenses	11	103.441	1.531.547
Adjustments for increase (decrease) in trade accounts payable		-3.163.055	-723.848
Increase (Decrease) in Trade Accounts Payables to Related Parties	6		12.688
Increase (Decrease) in Trade Accounts Payables to Unrelated Parties	7	-3.163.055	-736.536
Increase (Decrease) in Employee Benefit Liabilities	26	176.657	-173.332
Adjustments for increase (decrease) in other operating payables		-4.064.161	601.852
Increase (Decrease) in Other Operating Payables to Related Parties	6	-1.468.446	0
Increase (Decrease) in Other Operating Payables to Unrelated Parties	8	-2.595.715	601.852
Other Adjustments for Other Increase (Decrease) in Working Capital		-1.192.182	-1.401.776
Increase (Decrease) in Other Payables Related with Operations		-1.192.182	-1.401.776
Cash Flows from (used in) Operations		-10.718.937	12.318.525
Income taxes refund (paid)	38	0	-4.299.673
Inflation Effect On Operating Activities		24.173	-1.536.894
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		-9.134.353	3.123.629
Proceeds from sales of property, plant, equipment and intangible assets		0	7.454.932
Proceeds from sales of property, plant and equipment	13	0	4.242.083
Proceeds from sales of intangible assets	16	0	3.212.849
Purchase of Property, Plant, Equipment and Intangible Assets		-10.258.644	-2.304.083
Purchase of property, plant and equipment	13	-656.630	-2.161.022
Purchase of intangible assets	16	-9.602.014	-143.061
Inflation Effect On Investing Activities		1.124.291	-2.027.220
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		50.527.467	2.751.080
Proceeds from Capital Advances		49.000.000	0
Proceeds from borrowings		0	0
Repayments of borrowings		-132.718	-210.818

Cash Outflows from Other Financial Liabilities	43	-132.718	-210.818
Payments of Lease Liabilities		-4.461.031	-2.179.489
Interest paid	32,35	-1.539.594	-758.425
Interest Received	35	7.408.765	5.071.742
Inflation Effect On Financing Activities		252.045	828.070
INFLATION EFFECT		-34.973.091	-30.641.892
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		-4.274.741	-18.285.225
Net increase (decrease) in cash and cash equivalents		-4.274.741	-18.285.225
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	50	12.612.130	26.224.824
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		2.467.011	5.316.819
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	50	10.804.400	13.256.418

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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													0
	Equity at end of period	28	105.000.000	116.057.060		492.982			4.015.307	5.449.731	45.606.130	276.621.210		276.621.210