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KAMUYU AYDINLATMA PLATFORMU

HALK YATIRIM MENKUL DEĞERLER A.Ş.
Financial Report
Unconsolidated
2026 - 3. 3 Monthly Notification

General Information About Financial Statements

Independet Audit Comment

Independent Audit Company	KPMG BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Audit Type	Limited
Audit Result	Positive

ARA DÖNEM FİNANSAL BİLGİLERE İLİŞKİN SINIRLI DENETİM RAPORU

Halk Yatırım Menkul Değerler Anonim Şirketi Yönetim Kurulu'na

Giriş

Halk Yatırım Menkul Değerler Anonim Şirketi'nin ("Şirket") 30 Eylül 2026 tarihli ilişikteki finansal durum tablosunun ve aynı tarihte sona eren dokuz aylık hesap dönemine ait kar veya zarar ve diğer kapsamlı gelir tablosunun, özkaynaklar değişim tablosunun, nakit akış tablosunun ve diğer açıklayıcı dipnotlarının ("ara dönem finansal bilgiler") sınırlı denetimini yürütmüş bulunuyoruz. Şirket yönetimi, söz konusu ara dönem finansal bilgilerin Kamu Gözetimi Muhasebe ve Denetim Standartları Kurumu ("KGK") tarafından yayımlanan Türkiye Muhasebe Standardı 34 "Ara Dönem Finansal Raporlama" Standardına ("TMS 34") uygun olarak hazırlanmasından ve sunumundan sorumludur. Sorumluluğumuz, yaptığımız sınırlı denetime dayanarak söz konusu ara dönem özet finansal bilgilere ilişkin bir sonuç bildirmektir.

Sınırlı Denetimin Kapsamı

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 Standartlarına 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 vâkıf olabileceğine ilişkin bir güvence sağlamamaktadır. Bu sebeple, bir bağımsız denetim görüşü bildirmemekteyiz.

Sonuç

Sınırlı denetimimize göre ilişikteki ara dönem finansal bilgilerin, tüm önemli yönleriyle, TMS 34'e uygun olarak hazırlanmadığı kanaatine varmamıza sebep olacak herhangi bir husus dikkatimizi çekmemiştir.

Ali Tuğrul Uzun, SMMM

Sorumlu Denetçi

6 Kasım 2026

İstanbul, Türkiye

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	3.591.810.058	3.837.324.948
Financial Investments	4	950.073.029	977.129.366
Trade Receivables	5_6	3.057.749.506	5.285.940.095
Trade Receivables Due From Related Parties	5	6.594.710	864.952
Trade Receivables Due From Unrelated Parties	6	3.051.154.796	5.285.075.143
Other Receivables	6	232.096.599	337.442.928
Prepayments		99.472.126	75.389.909
SUB-TOTAL		**7.931.201.318**	**10.513.227.246**
Total current assets		**7.931.201.318**	**10.513.227.246**
NON-CURRENT ASSETS			
Financial Investments	4	26.445.508	27.419.119
Property, plant and equipment	8	92.040.204	127.337.830
Right of Use Assets	10	229.968.611	69.554.635
Intangible assets and goodwill	9	7.483.632	22.835.597
Deferred Tax Asset	13	35.253.321	25.508.266
Total non-current assets		**391.191.276**	**272.655.447**
Total assets		**8.322.392.594**	**10.785.882.693**
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Current Borrowings	7	0	3.253.168.553
Current Borrowings From Unrelated Parties	7	0	3.253.168.553
Trade Payables	5_6	2.094.806.925	2.266.784.687
Trade Payables to Related Parties	5	79.115.828	638.410
Trade Payables to Unrelated Parties	6	2.015.691.097	2.266.146.277
Other Payables	6	195.298.712	196.335.226
Contract Liabilities	10	88.924.594	50.547.324
Other Contact Liabilities	10	88.924.594	50.547.324
Current tax liabilities, current	13	45.440.884	301.077.697
Current provisions		76.704.367	113.359.601
Current provisions for employee benefits	12	70.192.514	106.013.968
Other current provisions	11	6.511.853	7.345.633
SUB-TOTAL		**2.501.175.482**	**6.181.273.088**
Total current liabilities		**2.501.175.482**	**6.181.273.088**
NON-CURRENT LIABILITIES			
Contract Liabilities		131.520.801	7.748.196
Other Contract Liabilities	10	131.520.801	7.748.196
Non-current provisions	12	18.918.459	18.476.200
Non-current provisions for employee benefits	12	18.918.459	18.476.200
Deferred Tax Liabilities		0	0
Total non-current liabilities		**150.439.260**	**26.224.396**
Total liabilities		**2.651.614.742**	**6.207.497.484**
EQUITY			
Equity attributable to owners of parent		5.670.777.852	4.578.385.209
Issued capital	14	250.000.000	250.000.000
Inflation Adjustments on Capital	14	2.683.058.334	2.683.058.334
Other Accumulated Comprehensive Income (Loss) that will not be Reclassified in Profit or Loss		3.498.844	3.321.061
Gains (Losses) on Revaluation and Remeasurement		3.498.844	3.321.061
Other Gains (Losses)		0	0
Restricted Reserves Appropriated From Profits		1.281.548.648	1.281.548.648
Legal Reserves	14	1.281.548.648	1.281.548.648
Prior Years' Profits or Losses		360.457.166	-1.074.306.507
Current Period Net Profit Or Loss		1.092.214.860	1.434.763.673
Total equity		**5.670.777.852**	**4.578.385.209**
Total Liabilities and Equity		**8.322.392.594**	**10.785.882.693**

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	15	6.598.343.660	6.345.176.879	1.623.413.351	2.852.627.926
Cost of sales	15	-4.326.152.199	-4.081.257.768	-867.995.593	-1.645.794.586
GROSS PROFIT (LOSS) FROM COMMERCIAL OPERATIONS		2.272.191.461	2.263.919.111	755.417.758	1.206.833.340
Revenue from Finance Sector Operations		4.570.689	90.388	3.709.312	80.715
Derivative Financial Transactions Gains	15	4.570.689	90.388	3.709.312	80.715
GROSS PROFIT (LOSS) FROM FINANCE SECTOR OPERATIONS		4.570.689	90.388	3.709.312	80.715
GROSS PROFIT (LOSS)		2.276.762.150	2.264.009.499	759.127.070	1.206.914.055
General Administrative Expenses	16	-924.615.360	-846.344.591	-313.426.891	-409.533.938
Marketing Expenses	16	-342.630.697	-386.356.897	-112.520.990	-192.806.428
Other Income from Operating Activities	17	215.338.989	120.082.885	37.815.405	83.969.428
Other Expenses from Operating Activities	17	-11.157.796	-6.079.465	-2.871.259	-5.409.892
PROFIT (LOSS) FROM OPERATING ACTIVITIES		1.213.697.286	1.145.311.431	368.123.335	683.133.225
PROFIT (LOSS) BEFORE FINANCING INCOME (EXPENSE)		1.213.697.286	1.145.311.431	368.123.335	683.133.225
Finance income	18	3.704.117.250	2.649.828.892	1.405.873.354	1.311.336.127
Finance costs	18	-1.954.678.837	-1.187.188.639	-780.781.771	-605.335.324
Gains (losses) on net monetary position	19	-1.001.885.269	-793.849.234	-271.849.572	-328.968.309
PROFIT (LOSS) FROM CONTINUING OPERATIONS, BEFORE TAX		1.961.250.430	1.814.102.450	721.365.346	1.060.165.719
Tax (Expense) Income, Continuing Operations		-869.035.570	-716.434.542	-292.720.387	-387.283.092
Current Period Tax (Expense) Income	13	-878.780.625	-606.499.279	-302.733.550	-338.836.694
Deferred Tax (Expense) Income	13	9.745.055	-109.935.263	10.013.163	-48.446.398
PROFIT (LOSS) FROM CONTINUING OPERATIONS		1.092.214.860	1.097.667.908	428.644.959	672.882.627
PROFIT (LOSS)		1.092.214.860	1.097.667.908	428.644.959	672.882.627
Profit (loss), attributable to [abstract]					
Non-controlling Interests		0			
Owners of Parent		1.092.214.860	1.097.667.908	428.644.959	672.882.627
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)		1.092.214.860	1.097.667.908	428.644.959	672.882.627
OTHER COMPREHENSIVE INCOME					
Other Comprehensive Income that will not be Reclassified to Profit or Loss		**177.783**	**1.803.574**	**-3.024.895**	**1.191.731**
Other Components of Other Comprehensive Income That Will Not Be Reclassified to Profit Or Loss		177.783	1.803.574	-3.024.895	1.191.731
Other Comprehensive Income That Will Be Reclassified to Profit or Loss		**0**	**0**		
OTHER COMPREHENSIVE INCOME (LOSS)		**177.783**	**1.803.574**	**-3.024.895**	**1.191.731**
TOTAL COMPREHENSIVE INCOME (LOSS)		**1.092.392.643**	**1.099.471.482**	**425.620.064**	**674.074.358**
Total Comprehensive Income Attributable to					
Non-controlling Interests		0	0		
Owners of Parent		1.092.392.643	1.099.471.482	425.620.064	674.074.358

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		**3.609.082.407**	**1.692.452.059**
Profit (Loss)		1.092.214.860	1.097.667.907
Profit (Loss) from Continuing Operations		1.092.214.860	1.097.667.907
Adjustments to Reconcile Profit (Loss)		**101.302.936**	**535.125.290**
Adjustments for depreciation and amortisation expense	8_9_10	115.222.256	116.596.343
Adjustments for provisions		65.060.971	56.810.056
Adjustments for (Reversal of) Provisions Related with Employee Benefits	12	66.713.465	63.051.239
Adjustments for (Reversal of) Lawsuit and/or Penalty Provisions	11	-818.714	-4.992.227
Adjustments for (Reversal of) Other Provisions	11	-833.780	-1.248.956
Adjustments for Interest (Income) Expenses	18	-1.650.127.876	-860.545.261
Adjustments for Interest Income		0	0
Adjustments for interest expense	18	-1.650.127.876	-860.545.261
Adjustments for fair value losses (gains)		3.885.151	1.700.669
Adjustments for Fair Value Losses (Gains) of Financial Assets		3.885.151	1.700.669
Adjustments for Tax (Income) Expenses	13	869.035.570	716.434.542
Adjustments Related to Gain and Losses on Net Monetary Position	19	702.112.015	505.829.610
Other adjustments to reconcile profit (loss)		-3.885.151	-1.700.669
Changes in Working Capital		**1.669.936.709**	**-1.102.610.118**
Decrease (Increase) in Financial Investments		266.136.777	-509.113.039
Adjustments for decrease (increase) in trade accounts receivable		2.224.283.222	797.493.111
Adjustments for increase (decrease) in trade accounts payable		-171.977.762	-348.321.546
Adjustments for Increase (Decrease) in Contract Liabilities		0	0
Increase (Decrease) In Other Contract Liabilities		0	0
Other Adjustments for Other Increase (Decrease) in Working Capital		-648.505.528	-1.042.668.644
Cash Flows from (used in) Operations		**2.863.454.505**	**530.183.079**
Interest received		1.655.548.117	1.922.646.150
Payments Related with Provisions for Employee Benefits	12	-76.580.474	-52.421.551
Income taxes refund (paid)		-833.339.741	-707.955.619
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		**-7.700.958**	**-14.599.897**
Purchase of Property, Plant, Equipment and Intangible Assets	8_9	-7.700.958	-14.599.897
Purchase of property, plant and equipment	8	-7.700.958	-14.599.897
Purchase of intangible assets	9	0	0
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		**-3.209.298.169**	**-764.496.295**
Proceeds from borrowings	7	-3.253.168.553	1.678.821.884
Proceeds From Issue of Debt Instruments	7	-2.720.844.922	1.252.791.145
Proceeds from Other Financial Borrowings	7	-532.323.631	426.030.739
Dividends Paid		0	-1.404.522.334
Interest paid		43.870.384	-1.038.795.845
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS BEFORE EFFECT OF EXCHANGE RATE CHANGES		392.083.280	913.355.867
Effect of exchange rate changes on cash and cash equivalents		10.028.813	18.221.129
Net increase (decrease) in cash and cash equivalents		402.112.093	931.576.996
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	3	**3.523.196.734**	**2.615.779.770**
INFLATION EFFECT ON CASH AND CASH EQUIVALENTS		-689.159.078	-530.323.049
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	3	**3.236.149.749**	**3.017.033.717**

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		
	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**	14	**250.000.000**	**2.683.058.334**		**1.492.937**				**1.053.621.776**	**-1.256.509.738**	**1.814.652.441**	**4.546.315.750**	**4.546.315.750**
	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									227.926.872	1.586.725.569	-1.814.652.441		
	Total Comprehensive Income (Loss)					1.803.574			1.803.574				1.099.471.481	1.099.471.481
	Profit (loss)											1.097.667.907	1.097.667.907	1.097.667.907
	Other Comprehensive Income (Loss)					1.803.574			1.803.574				1.803.574	1.803.574
	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										-1.404.522.338		-1.404.522.338	-1.404.522.338
	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	14	**250.000.000**	**2.683.058.334**		**3.296.511**				**1.281.548.648**	**-1.074.306.507**	**1.097.667.907**	**4.241.264.893**	**4.241.264.893**
	Statement of changes in equity [abstract]													
	Statement of changes in equity [line items]													
Current Period 01.01.2026 - 30.09.2026	**Equity at beginning of period**	14	**250.000.000**	**2.683.058.334**		**3.321.061**				**1.281.548.648**	**-1.074.306.507**	**1.434.763.673**	**4.578.385.209**	**4.578.385.209**
	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										1.434.763.673	-1.434.763.673		
	Total Comprehensive Income (Loss)					177.783							1.092.392.643	1.092.392.643
	Profit (loss)											1.092.214.860	1.092.214.860	1.092.214.860
	Other Comprehensive Income (Loss)					177.783							177.783	177.783
	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	14	**250.000.000**	**2.683.058.334**		**3.498.844**				**1.281.548.648**	**360.457.166**	**1.092.214.860**	**5.670.777.852**		**5.670.777.852**