

HACI ÖMER SABANCI HOLDİNG A.Ş.

**CONVENIENCE TRANSLATION OF
CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE INTERIM PERIOD 1 JANUARY – 30 JUNE 2026**

(ORIGINALLY ISSUED IN TURKISH)

**(CONVENIENCE TRANSLATION OF THE REVIEW REPORT ON CONDENSED
CONSOLIDATED INTERIM FINANCIAL INFORMATION ORIGINALLY ISSUED IN
TURKISH)**

**REVIEW REPORT ON INTERIM CONDENSED CONSOLIDATED
FINANCIAL INFORMATION**

To the General Assembly of Hacı Ömer Sabancı Holding A.Ş.

Introduction

We have reviewed the accompanying condensed consolidated balance sheet of Hacı Ömer Sabancı Holding A.Ş. the “Company” and its subsidiaries (together will be referred as “the Group”) as of 30 June 2026 and the related condensed consolidated statement of profit or loss and condensed consolidated statement of other comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated cash flows for the six-month period then ended. Group management is responsible for the preparation and presentation of this interim interim condensed consolidated financial information in accordance with Turkish Accounting Standards 34 “Interim Financial Reporting” (“TAS 34”). Our responsibility is to express a conclusion on this condensed consolidated interim financial information based on our review.

Scope of Review

We conducted our review in accordance with Independent Auditing Standard on Review Engagements 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”. A review of interim condensed consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Independent Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information is not prepared, in all material respects, in accordance with TAS 34 “Interim Financial Reporting”.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**



H. Erdem Selçuk
Partner

İstanbul, 12 August 2026

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**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH**

HACI ÖMER SABANCI HOLDİNG A.Ş.

**CONDENSED CONSOLIDATED BALANCE SHEET AT 30 JUNE 2026 AND 31 DECEMBER
2025**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

	Note References	Reviewed Current Period 30 June 2026	Audited Prior Period 31 December 2025
ASSETS			
Current Assets		2.790.066.761	2.805.187.781
Cash and Cash Equivalents	5	157.003.909	150.125.561
Balances with the Central Bank of the Republic Türkiye	6	540.909.332	625.569.322
Financial Assets		199.967.564	236.121.986
- Fair Value Through Profit or Loss	7	65.276.247	74.160.306
- Fair Value Through Other Comprehensive Income	7	95.361.102	111.944.865
- Measured at Amortised Cost	7	38.779.699	45.938.986
- Time Deposits		550.516	4.077.829
Trade Receivables		19.822.899	21.146.418
Receivables due to Finance Sector Operations	9	1.590.431.921	1.536.368.289
Other Receivables	8	38.097.834	43.604.272
Derivative Financial Instruments	10	18.874.710	31.667.869
Inventories		34.954.875	42.993.551
Prepaid Expenses	11	93.359.273	68.383.939
Deferred Insurance Commission Expenses		8.311.064	7.123.876
Current Tax Assets	21	578.259	348.933
Other Current Assets	23	37.406.440	34.586.458
Assets Classified As Held for Sale	24	50.348.681	7.147.307
Non-current Assets		1.863.056.365	2.024.516.373
Financial Assets		747.792.889	787.661.244
- Fair Value Through Other Comprehensive Income	7	490.055.022	518.347.544
- Measured at Amortised Cost	7	257.737.867	269.313.700
Trade Receivables		515	26
Receivables due to Finance Sector Operations	9	611.842.517	696.378.149
Other Receivables	8	4.791.948	3.281.731
Derivative Financial Instruments	10	61.494.283	61.245.778
Investments Accounted Through Equity Method	12	157.510.882	167.946.834
Investment Property	13	8.036.187	5.200.116
Property, Plant and Equipment	14	152.955.621	164.270.480
Asset Right on Use	16	13.558.585	20.137.388
Intangible Assets		87.800.732	97.354.612
- Goodwill	17	16.729.709	24.205.013
- Other Intangible Assets	15	71.071.023	73.149.599
Prepaid Expenses	11	464.961	730.126
Deferred Insurance Commission Expenses		12.607.746	11.722.021
Deferred Tax Assets	21	2.804.572	6.702.314
Other Non Current Assets	23	1.394.927	1.885.554
TOTAL ASSETS		4.653.123.126	4.829.704.154

These condensed consolidated interim financial statements have been approved for issue by the Board of Directors on 12 August 2026. General Assembly has the right to change these condensed consolidated interim financial statements.

The accompanying notes form an integral part of these interim condensed consolidated financial statements.

**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH**

**HACI ÖMER SABANCI HOLDİNG A.Ş.
CONDENSED CONSOLIDATED BALANCE SHEET AT 30 JUNE 2026 AND 31 DECEMBER
2025**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

	Note References	Reviewed Current Period 30 June 2026	Audited Prior Period 31 December 2025
Short Term Liabilities		3.396.251.394	3.563.402.523
Short Term Borrowings	18	152.454.637	187.419.781
Short Term Portion of Long-Term Borrowings	18	112.281.324	132.174.664
Liabilities from Leasing Transactions	19	2.032.457	3.345.245
Trade Payables		33.197.951	53.196.385
Payables due to Finance Sector Operations	20	2.741.905.740	2.920.105.743
Payables related to Employee Benefits		828.527	1.468.219
Other Payables	8	137.089.400	149.115.711
Derivative Financial Instruments	10	50.354.467	18.422.810
Deferred Income	11	2.316.667	2.866.724
Current Tax Liabilities	21	11.504.632	2.142.181
Short Term Provisions		67.830.760	69.543.803
- Short Term Provisions for Employee		7.686.970	9.145.265
- Insurance Technical Provisions	22	53.875.720	52.091.017
- Other Short-Term Provisions	22	6.268.070	8.307.521
Other Short Term Liabilities	23	38.068.717	23.528.162
Liabilities Related to Asset Group Held for Sale	24	46.386.115	73.095
Long Term Liabilities		572.335.741	555.904.644
Long Term Borrowings	18	373.361.819	334.313.269
Liabilities from Leasing Transactions	19	10.803.330	13.677.728
Payables due to Finance Sector Operations	20	76.985.954	68.706.998
Other Payables	8	4.842.022	17.953.409
Derivative Financial Instruments	10	7.668.016	11.452.030
Deferred Income	11	1.279.286	1.380.471
Long Term Provisions		66.364.448	65.120.347
- Long Term Provisions for Employee Benefits		6.483.528	7.897.467
- Insurance Technical Provisions	22	57.251.340	54.326.861
- Other Long-Term Provisions	22	2.629.580	2.896.019
Deferred Tax Liabilities	21	19.795.457	29.954.588
Other Long Term Liabilities	23	11.235.409	13.345.804
EQUITY		684.535.991	710.396.987
Equity Attributable to the Parent		419.322.964	425.373.886
Share Capital	25	2.100.376	2.100.376
Adjustment to Share Capital	25	191.770.886	191.770.886
Share Premium	25	787.537	787.537
Treasury shares (-)		(2.880.536)	(3.019.726)
Other Comprehensive Income or Expenses That			
Will Not Be Reclassified to Profit or Loss		(5.217.731)	(5.180.375)
- Actuarial Gain/Loss		(5.217.731)	(5.180.375)
Other Comprehensive Income or Expenses			
Will Be Reclassified to Profit or Loss		(72.011.642)	(56.898.091)
- Currency Translation Reserve		(27.846.160)	(20.718.151)
- Gains/Losses on Hedge		(36.585.490)	(33.254.446)
- Revaluation Reserve		(7.579.992)	(2.925.494)
Restricted Reserves		29.040.655	27.531.724
Retained Earnings		261.233.502	263.814.560
Profit/(Loss) for the Period		14.499.917	4.466.995
Non-controlling Interests		265.213.027	285.023.101
TOTAL EQUITY AND LIABILITIES		4.653.123.126	4.829.704.154

The accompanying notes form an integral part of these interim condensed consolidated financial statements.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026 AND 2025

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

	Note References	Reviewed Current Period 1 January- 30 June 2026	Reviewed Prior Period 1 January- 30 June 2025	Not Reviewed 1 April- 30 June 2026	Not Reviewed 1 April- 30 June 2025
CONTINUING OPERATIONS					
Sales (net)	26	135.127.912	143.614.224	67.299.556	72.562.737
Cost of Sales (-)	26	(113.084.064)	(119.465.042)	(55.505.018)	(59.546.966)
Gross Profit From Non-Financial Operations		22.043.848	24.149.182	11.794.538	13.015.771
Interest, Premium, Commission and Other Income	26	492.045.843	555.554.339	248.006.278	275.634.606
Interest, Premium, Commission and Other Expense (-)	26	(357.979.938)	(433.062.378)	(185.930.894)	(218.581.149)
Gross Profit From Financial Operations		134.065.905	122.491.961	62.075.384	57.053.457
GROSS PROFIT		156.109.753	146.641.143	73.869.922	70.069.228
General Administrative Expenses (-)	27	(78.348.439)	(76.142.053)	(36.132.390)	(38.770.168)
Marketing, Selling and Distribution Expenses (-)	27	(34.276.347)	(34.305.940)	(17.851.337)	(16.932.732)
Research and Development Expenses (-)	27	(157.486)	(189.930)	(72.947)	(61.988)
Other Operating Income	28	18.306.043	19.101.804	8.916.991	9.419.477
Other Operating Expenses (-)	28	(9.988.860)	(10.577.732)	(3.970.454)	(5.571.820)
Share of Profit of investments accounted for Using the Equity Method	4, 12	5.339.649	1.347.093	3.158.061	2.046.123
OPERATING PROFIT		56.984.313	45.874.385	27.917.846	20.198.120
Gains From Investment Activities	29	11.440.005	192.492	11.266.302	142.589
Losses From Investment Activities (-)	29	(163.741)	(484.430)	(94.368)	(478.695)
OPERATING PROFIT BEFORE FINANCIAL EXPENSE		68.260.577	45.582.447	39.089.780	19.862.014
Financial Income	30	4.274.308	4.991.649	2.163.412	2.604.411
Financial Expenses (-)	30	(12.456.381)	(11.712.256)	(6.702.974)	(6.213.977)
Monetary Gain/(Loss)	33	(22.379.022)	(32.874.823)	(7.406.258)	(12.657.229)
NET INCOME/(LOSS) BEFORE TAX FROM CONTINUING OPERATIONS		37.699.482	5.987.017	27.143.960	3.595.219
Tax Expense from Continuing Operations		(19.777.349)	(9.509.596)	(9.258.442)	(861.209)
Current Tax Expense		(24.432.562)	(7.738.072)	(9.636.340)	(4.672.677)
Deferred Tax Income/(Expense)	21	4.655.213	(1.771.524)	377.898	3.811.468
PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS		17.922.133	(3.522.579)	17.885.518	2.734.010
DISCONTINUED OPERATIONS					
Income After Tax from Discontinued Operations		(4.317)	(182)	(462)	(87)
PROFIT/(LOSS) FOR THE PERIOD		17.917.816	(3.522.761)	17.885.056	2.733.923
ALLOCATION OF PROFIT/(LOSS)					
- Non-controlling Interests		3.417.899	(1.719.330)	3.724.974	420.379
- Equityholders of the Parent		14.499.917	(1.803.431)	14.160.082	2.313.544
Earnings/(Losses) per share					
- One hundreds of ordinary shares (TRY)	34	7,00	(0,87)	6,84	1,12
Earnings/(Losses) per share from continuing operations					
- One hundreds of ordinary shares (TRY)	34	7,00	(0,87)	6,84	1,12

The accompanying notes form an integral part of these condensed consolidated financial statements.

**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH**

HACI ÖMER SABANCI HOLDİNG A.Ş.

**CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME FOR THE
INTERIM PERIOD ENDED 30 JUNE 2026 AND 2025**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

	Reviewed Current Period 1 January- 30 June 2026	Reviewed Prior Period 1 January- 30 June 2025	Not Reviewed 1 April- 30 June 2026	Not Reviewed 1 April- 30 June 2025
INCOME/(LOSS) FOR THE PERIOD	17.917.816	(3.522.761)	17.885.056	2.733.923
Other Comprehensive Income / (Loss):				
Items that will not be Reclassified				
To Profit or Loss	(397.243)	(578.636)	(326.523)	(331.150)
Actuarial (losses) / gains, after tax	(555.609)	(548.904)	(455.665)	(290.085)
Other comprehensive income/(expense)				
shares of investments accounted				
by equity method, after tax	158.366	(29.732)	129.142	(41.065)
Items that will be Reclassified				
To Profit or Loss	(30.131.793)	(13.778.268)	(1.339.386)	6.823.460
Fair value gains/(losses) from				
financial assets through other				
comprehensive income, after tax	(10.603.683)	(5.006.828)	7.071.811	5.706.205
Currency translation differences	(13.409.177)	6.112.657	(3.076.086)	9.797.961
Cash flow hedges, after tax	(1.403.418)	(3.202.668)	(1.647.243)	(2.152.360)
Loss from the derivative				
financial assets related to the hedging				
of net investment in a foreign operation, after tax	(2.781.979)	(11.241.177)	(2.019.793)	(6.350.934)
Other comprehensive income/(expense) shares of				
investments accounted by equity method, after tax	(1.933.536)	(440.252)	(1.668.075)	(177.412)
OTHER COMPREHENSIVE				
INCOME/(LOSS) (AFTER TAX)	(30.529.036)	(14.356.904)	(1.665.909)	6.492.310
TOTAL COMPREHENSIVE INCOME/(LOSS)	(12.611.220)	(17.879.665)	16.219.147	9.226.233
ALLOCATION OF TOTAL				
COMPREHENSIVE INCOME				
- Non-controlling Interests	(11.848.829)	(9.560.694)	3.985.791	3.077.056
- Equity Holders of the Parent	(762.391)	(8.318.971)	12.233.356	6.149.177

The accompanying notes form an integral part of these interim condensed consolidated financial statement.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH
HACI ÖMER SABANCI HOLDİNG A.Ş.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 JUNE 2026 AND 2025

(Amounts on tables expressed in thousands of Turkish Lira (“TL”) in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

					Items not to be reclassified to accumulated other comprehensive income and expenses		Items to be reclassified to accumulated other comprehensive income and expenses			Retained earnings					
	Share capital	Adjustment to share capital	Treasury shares (-)	Share premium	Actuarial gains / losses	Currency translation reserve	Hedge reserve	Revaluation reserve	Restricted reserves	Retained earnings	Net income/(expense) for the period	Equity attributable to the parent	Non-controlling interest	Equity	
Balance at 1 January 2025	2.100.376	191.772.210	(3.006.469)	787.543	(5.482.284)	(21.200.472)	(22.871.269)	(6.976.935)	26.212.720	299.122.183	(23.852.000)	436.605.603	292.940.879	729.546.482	
Transfers	-	-	-	-	-	-	-	-	1.442.320	(25.294.320)	23.852.000	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	(9.148.740)	-	(9.148.740)	(6.887.818)	(16.036.558)	
Acquisitions or disposals of subsidiaries(**)	-	-	-	-	-	(33.116)	(113.349)	(243)	-	-	-	(146.708)	266.414	119.706	
Transactions with non-controlling Interests (*)	-	-	-	-	-	544.321	-	707.567	-	(1.106.719)	-	145.169	(433.565)	(288.396)	
Increase / (decrease) due to share buy back transactions	-	-	(3.745)	-	-	-	-	-	-	-	-	(3.745)	(5.615)	(9.360)	
Total comprehensive income/(expenses)	-	-	-	-	(316.668)	2.616.209	(6.951.240)	(1.863.841)	-	-	(1.803.431)	(8.318.971)	(9.560.694)	(17.879.665)	
Balances at 30 June 2025	2.100.376	191.772.210	(3.010.214)	787.543	(5.798.952)	(18.073.058)	(29.935.858)	(8.133.452)	27.655.040	263.572.404	(1.803.431)	419.132.608	276.319.601	695.452.209	
Balance at 1 January 2026	2.100.376	191.770.886	(3.019.726)	787.537	(5.180.375)	(20.718.151)	(33.254.446)	(2.925.494)	27.531.724	263.814.560	4.466.995	425.373.886	285.023.101	710.396.987	
Transfers	-	-	-	-	-	-	-	-	1.691.249	2.775.746	(4.466.995)	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	(3.145.055)	-	(3.145.055)	(8.854.124)	(11.999.179)	
Increase / (decrease) ownership interests in subsidiaries That do not result in a loss of control (****)	-	-	139.190	-	3.677	125.554	178.804	-	(196.448)	(1.955.921)	-	(1.705.144)	1.705.144	-	
Transactions with non-controlling Interests (*****)	-	-	-	-	-	-	-	-	-	(354.660)	-	(354.660)	(812.265)	(1.166.925)	
Increase/(decrease) due to other changes(***)	-	-	-	-	122.035	-	-	(318.669)	14.130	98.832	-	(83.672)	-	(83.672)	
Total comprehensive income/(expenses)	-	-	-	-	(163.068)	(7.253.563)	(3.509.848)	(4.335.829)	-	-	14.499.917	(762.391)	(11.848.829)	(12.611.220)	
Balances at 30 June 2026	2.100.376	191.770.886	(2.880.536)	787.537	(5.217.731)	(27.846.160)	(36.585.490)	(7.579.992)	29.040.655	261.233.502	14.499.917	419.322.964	265.213.027	684.535.991	

(*) It consists of the acquisition of the 39% minority interest in Microtex Composites S.r.l., a subsidiary of Kordsa, one of the subsidiaries of the Group, for a consideration of EUR 34.940.344 within the framework of the Option Agreement.

(**) The sale of the shares representing 69,84% of the share capital of Radiflow Ltd., a subsidiary of Sabancı DX, one of the subsidiaries of the Group, has been completed.

(***) The transfer of all of the shares owned by the Company in Akçansa Çimento Sanayi ve Ticaret A.Ş., with a nominal value of TL 76.035.136,43 and representing 39.72% of its share capital, to Heidelberg Materials AG was completed on 18 June 2026 for a consideration of US Dollars 427.882.713. As a result of the sale transaction, the application of the equity method was discontinued as of the transfer date. As a result of the transaction, the Group recognized a gain disposal amounting to TL 10.095.561 in the statement of profit or loss (Note 12).

(****) Following the transfer of all of the Company’s shares in Akçansa Çimento Sanayi ve Ticaret A.Ş. on 18 June 2026, the Company’s effective ownership interest in Cimsa Building Solutions B.V. decreased from 71,38% to 68,95%, while its effective ownership interest in Çimsa Çimento Sanayi ve Ticaret A.Ş. decreased from 58,10% to 54,54%

(*****) On 22 May 2026, Cimsa Ireland Ltd acquired the 5,3% shareholding held by the minority shareholders of Mannok for a consideration of EUR 20.483.288 (TL 1.087.561), with the share consideration paid fully in cash. Accordingly, all of the shares representing the share capital of Mannok (100%) were transferred to Cimsa Ireland Ltd, and Cimsa Building Solutions B.V. obtained indirect control indirect control of Mannok. Ak Yatırım Menkul Değerler A.Ş., a 100% subsidiary of the Parent Bank, increased its shareholding in Stablex Kripto Varlık Alım Satım Platformu A.Ş. to 100% as of 23 June 2026 through the acquisition of minority interests.

The accompanying notes form an integral part of these interim condensed consolidated financial statements.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE INTERIM PERIOD ENDED 30 JUNE 2026 AND 2025

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

	Note References	Reviewed Current Period 1 January - 30 June 2026	Reviewed Prior Period 1 January - 30 June 2025
Net income/(loss) from continuing operations		17.922.133	(3.522.579)
Net income/(loss) from discontinued operations		(4.317)	(182)
Adjustments to reconcile income before taxation to net cash provided			
by operating activities:			
Tax expense/income		19.777.349	9.509.596
Depreciation and amortization expenses	4	17.334.989	16.481.847
Expected Credit Loss Provision for Receivables from Finance Sector Activities	9	30.213.687	26.686.451
Changes in the fair value of derivative instruments		32.739.013	(2.406.709)
Interest Income/expense adjustments of non finance sector		6.584.029	4.752.644
Interest Income/expense adjustments of finance sector		16.095.852	27.042.531
Provision for employment termination benefits		12.800.126	995.717
Impairment on assets held for sale	24	-	292
Income from sale of property, plant and equipment, intangible assets and investment property	29	(735.844)	(6.615)
Adjustments for Retained Earnings of Investments Valued by Equity Method	12	(5.339.649)	(1.347.093)
Provision for /(reversal of) inventory impairment		110.799	(24.319)
Provision for /(reversal of) doubtful receivables		(8.418)	141.104
Unrealized Foreign Currency Conversion Differences		(2.840.490)	(2.704.372)
Monetary Gain/(Loss)		30.003.881	31.362.773
Adjustments for Losses (Gains) Resulting from Disposals of Subsidiaries, Joint Ventures and Financial Investments or Changes in Shares	12	(10.298.902)	-
Net cash provided by operation activities before changes in operating assets and liabilities			
Changes in trade receivables		(1.857.453)	(5.082.738)
Changes in inventories		8.141.035	3.451.959
Changes in other receivables		(2.579.338)	(9.290.604)
Changes in prepaid expenses		(24.710.169)	(80.744)
Changes in derivative financial instruments		(5.738.415)	(15.532.589)
Changes in other assets		(36.978.739)	(182.568)
Changes in trade payables		(11.976.377)	641.540
Changes in other liabilities and other payables		48.210.575	17.723.339
Changes in assets and liabilities in finance segment:			
Changes in financial investments		(40.773.235)	(32.093.300)
Changes in receivables from finance sector operations		(309.947.587)	(238.557.795)
Changes in payables from finance sector operations		274.042.390	278.088.314
Changes in Central Bank of the Republic of Türkiye account		(9.676.361)	40.539.714
Income taxes paid		(16.863.359)	(6.061.531)
Employment termination benefits paid		(2.982.291)	(517.577)
Net cash provided/(used in) from operating activities		30.664.914	140.006.506
Cash flow from investing activities;			
Sale / (Proceed) of fair value through other comprehensive income or amortized cost at financial asset		(94.610.358)	(194.535.550)
Cash outflow from purchasing of property, plant, equipment and intangible assets	14,15	(17.767.858)	(18.361.759)
Proceeds from sales of property, plant, equipment and intangible assets	14,15	1.933.313	586.527
Sale/ (proceeds) from investment property		-	1.215
Cash inflows due to sale of shares in subsidiaries and/or joint ventures or capital decrease	12	19.781.317	-
Cash outflows from capital increase of joint ventures		(1.216.560)	(2.004.350)
Dividends received		4.204.534	5.537.732
Net cash provided from / (used in) investing activities		(87.675.612)	(208.776.185)
Cash flow from financing activities:			
Cash inflows from financial liabilities	18	121.756.181	197.753.008
Cash outflows from repayments of borrowings	18	(29.484.924)	(58.859.713)
Cash outflows from payments of lease liabilities	19	(2.070.843)	(3.128.480)
Cash outflow from share buyback transactions		-	(9.360)
Interest paid/(received) non-financial sector		(2.413.502)	(288.069)
Dividends paid		(11.212.719)	(14.219.100)
Net cash provided from financing activities		76.574.193	121.248.286
Effect of change in foreign currency rates on cash and cash equivalents		5.914	17.217.668
Monetary gain/(loss) on cash and cash equivalents		(23.061.063)	(22.526.320)
Net increase / (decrease) in cash and cash equivalents		(3.491.654)	47.169.955
Cash and cash equivalents in the beginning of the period (*)		141.511.214	153.086.235
Cash and cash equivalents at the end of the period		138.019.560	200.256.190

(*) Cash and cash equivalents at the end of the period exclude interest accruals of TRY 72.208 (30 June 2025: TRY 60.754). At the beginning and at the end of the current period, restricted deposit is TRY 8.544.609 and TRY 18.912.141, respectively (30 June 2025: TRY 19.250.211 and TRY 14.726.386 respectively).

The accompanying notes form an integral part of these interim condensed consolidated financial statements.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

NOTE 1 - ORGANISATION AND OPERATIONS OF THE GROUP

Hacı Ömer Sabancı Holding A.Ş. (the "Holding") was established in 1967 to coordinate and perform liaison services regarding the activities of companies operating in various fields including mainly finance, manufacturing and trade. The Holding is registered in Türkiye. The number of employees as of 30 June 2026 is 58.567 (31 December 2025: 62.962). Holding's registered address is as follows:

Sabancı Center, 4. Levent, İstanbul, Türkiye.

The Holding is registered with the Capital Markets Board ("CMB") and its shares have been quoted on Borsa İstanbul ("BİST") (previously known as the Istanbul Stock Exchange ("ISE")) since 1997. As of 30 June 2026, the principal shareholders and their respective shareholding rates in the Holding are as follows (Note 25):

	(%)
Sakıp Sabancı Holding A.Ş.	13,90
Serra Sabancı	7,02
Suzan Sabancı Sabancı	6,84
Çiğdem Sabancı	6,84
Other	65,40
	100,00

The Holding, its subsidiaries, associates and joint ventures are together referred as the "Group". The Holding is managed by Sabancı Family.

Subsidiaries

As of 30 June 2026, the type of activity of subsidiaries and their respective business segments in these condensed consolidated financial statements for the interim period are as follows:

Subsidiaries	Trade Stock Market	Type of Activity	Business Segment	Number of Employees	Registered Country
Agesa Hayat ve Emeklilik A.Ş. ("Agesa")	BİST	Individual Pension	Financial Services	2.127	Türkiye
Akbank T.A.Ş. ("Akbank")	BİST	Banking	Banking	15.350	Türkiye
Aksigorta A.Ş. ("Aksigorta")	BİST	Insurance	Financial Services	763	Türkiye
Carrefoursa Carrefour Sabancı Ticaret Merkezi A.Ş. ("Carrefoursa") (*)	BİST	Trade	Other	9.385	Türkiye
Cimsa Çimento Sanayi ve Ticaret A.Ş. ("Cimsa")	BİST	Cement	Material Technologies	2.455	Türkiye
Dx Technology Services and Investment BV ("Dx BV")	-	Information Technology	Digital	587	Netherlands
Cimsa Building Solutions B.V. ("CBS")	-	Cement	Material Technologies	1.025	Netherlands
Sabancı İklim Teknolojileri A.Ş. ("İklim Teknolojileri")	-	Energy	Energy	19	Türkiye
Kordsa Teknik Tekstil Anonim Şirketi ("Kordsa")	BİST	Tire reinforcement	Material Technologies	4.327	Türkiye
Teknosa İç ve Dış Ticaret A.Ş. ("Teknosa")	BİST	Trade	Other	2.639	Türkiye
Tursa Sabancı Turizm ve Yatırım İşletmeleri A.Ş. ("Tursa")	-	Tourism	Other	7	Türkiye
Temsa Motorlu Araçlar Pazarlama ve Dağıtım A.Ş.	-	Ticaret	Other	26	Türkiye

(*) On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV. During the reporting period, within the scope of the plan for the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations".

For the purposes of segment information, Holding's stand-alone financial statements have been included within the "Other" business segment in Note 4.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

NOTE 1 - ORGANISATION AND OPERATIONS OF THE GROUP (Continued)

Joint Ventures

As of 30 June 2026, the nature of business and operating segments of the Joint Ventures which are accounted through equity method in the consolidated financial statements are as follows:

Joint Ventures	Trade Stock Market	Type of Activity	Business Segment	Ventures	Number of Employees
Brisa Bridgestone Sabancı Lastik Sanayi ve Ticaret A.Ş. ("Brisa")	BİST	Tire	Material Technologies	Bridgestone	3.733
Enerjisa Enerji A.Ş. ("Enerjisa Enerji")	BİST	Energy	Energy	E.ON SE	11.316
Enerjisa Üretim Santralleri A.Ş. ("Enerjisa Üretim")	-	Energy	Energy	E.ON SE	2.318
Temsa Skoda Sabancı Ulaşım Araçları A.Ş. ("Temsa Ulaşım Araçları")	-	Automotive	Energy	Škoda a.s.	2.005

The Joint Ventures have been established in Türkiye.

NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS

2.1 Basis of Presentation

2.1.1 Statement of Compliance with TFRS

The consolidated financial statements of the Group have been prepared in accordance with Turkish Financial Reporting Standards ("TFRS") promulgated by the Public Oversight Accounting and Auditing Standards Authority ("POA") that are set out in the 5th article of the communiqué numbered II-14.1 "Communiqué on the Principles of Financial Reporting In Capital Markets" ("the Communiqué") announced by the Capital Markets Board ("CMB") on 13 June 2013 and published in Official Gazette numbered 28676.

The accompanying consolidated financial statements are presented in accordance with the "Announcement regarding to TAS Taxonomy" by POA and the format and mandatory information recommended by CMB.

Sabancı Holding and its Subsidiaries, Joint Ventures and Associates registered in Türkiye prepare their statutory financial statements in TL in accordance with the Turkish Commercial Code ("TCC"), tax legislation, the Uniform Chart of Accounts issued by the Ministry of Treasury and Finance, the Regulation on Accounting Practices and Retention of Documents by Banks enacted by the Banking Regulation and Supervision Agency ("BRSA"), other regulations, communiqués and circulars issued by the BRSA regarding accounting and financial reporting principles, and the Insurance Supervision Law and insurance legislation.

Foreign Subsidiaries, Joint Ventures and Associates maintain their books of account in accordance with the laws and regulations in force in the countries in which they are registered. These consolidated financial statements have been prepared under the historical cost conversion except for the financial assets and liabilities presented at fair values, and the revaluations related to the differences between the carrying value and fair value of the non-current assets recognised in business combinations. Adjustments and restatements, required for the fair presentation of the consolidated financial statements in conformity with the TFRS, have been accounted for in the statutory financial statements, which are prepared in accordance with the historical cost principle.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2.1 Basis of Presentation(Continued)

2.1.1 Statement of Compliance with TFRS(Continued)

Functional and Presentation Currency

The individual financial statements of each Group entity are presented in the currency of the primary economic environment in which the entity operates (its functional currency). The results and financial position of each entity are expressed in TRY, which is the functional currency of the Company, and the presentation currency for the consolidated financial statements.

2.1.2 Financial reporting in hyperinflationary economies

Pursuant to the decision of the CMB dated 28 December 2023 and numbered 81/1820, it has been decided that issuers and capital market institutions subject to financial reporting regulations that entities applying TFRS to apply inflation accounting in accordance with TAS 29 Financial Reporting in Hyperinflationary Economies as of financial statements for the annual reporting period ending on or after 30 June 2026. In accordance with the aforementioned CMB decision and the announcement made by POA on 23 November 2023 and the "Guidance on Financial Reporting in Hyperinflationary Economies", the Group has prepared the consolidated financial statements as of 30 June 2026 by applying TAS 29. According to the standard, financial statements prepared in the currency of a hyperinflationary economy are presented in terms of the purchasing power of that currency at the balance sheet date. Prior period financial statements are also presented in the current measurement unit at the end of the reporting period for comparative purposes. The Group has therefore presented its consolidated financial statements as of 31 December 2025 and 30 June 2025, on the purchasing power basis as of 30 June 2026.

As of 30 June 2026, the indices and adjustment coefficients which obtained from the Consumer Price Index (CPI) of Türkiye published by the Turkish Statistical Institute (TÜİK) and used in the adjustment of the consolidated financial statements for the current and prior periods since 1 January 2005, the date on which TL ceased to be designated as the currency of a hyperinflationary economy, are as follows:

Date	Index	Conversion Factor	Three-year Inflation Rate
30 June 2026	4.137,88	1,0000	206%
31 December 2025	3.513,87	1,1776	211%
30 June 2025	3.132,17	1,3211	220%

The main factors regarding financial reporting in hyperinflationary economies are as follows:

- Current period consolidated financial statements prepared in TL are expressed in terms of the purchasing power at the balance sheet date, and amounts from previous reporting periods are also adjusted and expressed in terms of the purchasing power at the end of the reporting period.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2.1 Basis of Presentation(Continued)

2.1.2 Financial reporting in hyperinflationary economies(Continued)

- Monetary assets and liabilities (such as cash and cash equivalents, trade receivables and payables, receivables and payables from financial sector operations, borrowings) are not adjusted as they are already expressed in terms of the current purchasing power at the balance sheet date. In cases where the inflation-adjusted values of non-monetary items (such as inventories, property, plant and equipment, intangible assets, investment properties and equity items) exceed their recoverable amount or net realizable value, the provisions of TAS 36 "Impairment of Assets" and TAS 2 "Inventories" are applied, respectively.

- Non-monetary assets and liabilities and equity items that are not expressed in terms of the current purchasing power at the balance sheet date have been adjusted using the relevant adjustment coefficients.

- All items in the comprehensive income statement, except for those that have an impact on the comprehensive income statement of non-monetary items on the balance sheet, have been indexed using the coefficients calculated for the periods when the income and expense accounts were first reflected in the financial statements.

- The impact of inflation on the Group's net monetary asset position in the current period is recognized under net monetary gain/(loss) account in the consolidated income statement.

2.2 New and Revised Turkish Accounting Standards

The accounting policies adopted in preparation of the consolidated financial statements as of 30 June 2026 are consistent with those of the previous financial year, except for the adoption of new and amended TFRS and TFRS interpretations effective as of 1 January 2026 and thereafter. The effects of these standards and interpretations on the Group's financial position and performance have been disclosed in the related paragraphs.

i) The new standards, amendments and interpretations which are effective as of 1 January 2026, are as follows:

Amendments to TFRS 9 and TFRS 7 Classification and Measurement of Financial Instruments

The amendments address matters identified during the post-implementation review of the classification and measurement requirements of TFRS 9 Financial Instruments. Amendments are effective from annual reporting periods beginning on or after 1 January 2026.

Amendments to TFRS 9 and TFRS 7 Power Purchase Arrangements

The amendments aim at enabling entities to include information in their financial statements that in the IASB's view more faithfully represents contracts referencing nature-dependent electricity. Amendments are effective from annual reporting periods beginning on or after 1 January 2026.

**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH**

HACI ÖMER SABANCI HOLDİNG A.Ş.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE
INTERIM PERIOD ENDED 30 JUNE 2026**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

**NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS
(Continued)**

2.2 New and Revised Turkish Accounting Standards (Continued)

i) The new standards, amendments and interpretations which are effective as of 1 January 2026, are as follows:

Annual Improvements to TFRSs – Volume 11

The pronouncement comprises the following amendments:

- TFRS 1: Hedge accounting by a first-time adopter
- TFRS 7: Gain or loss on derecognition
- TFRS 7: Disclosure of deferred difference between fair value and transaction price
- TFRS 7: Introduction and credit risk disclosures
- TFRS 9: Lessee derecognition of lease liabilities
- TFRS 9: Transaction price
- TFRS 10: Determination of a 'de facto agent'
- TAS 7: Cost method

Amendments are effective from annual reporting periods beginning on or after 1 January 2026.

The aforementioned standard, amendments and improvements do not have any significant effect on the Group's consolidated financial position and performance.

ii) Standards issued but not yet effective and not early adopted:

The Group has not yet adopted the following standards and amendments and interpretations to the existing standards:

TFRS 17 Insurance Contracts

TFRS 17 requires insurance liabilities to be measured at a current fulfillment value and provides a more uniform measurement and presentation approach for all insurance contracts. These requirements are designed to achieve the goal of a consistent, principle-based accounting for insurance contracts. TFRS 17 has been deferred for insurance, reinsurance and pension companies for a further year and will replace TFRS 4 Insurance Contracts on 1 January 2027.

Amendments to TFRS 17 Insurance Contracts and Initial Application of TFRS 17 and TFRS 9 – Comparative Information

Amendments have been made in TFRS 17 in order to reduce the implementation costs, to explain the results and to facilitate the initial application.

The amendment permits entities that first apply TFRS 17 and TFRS 9 at the same time to present comparative information about a financial asset as if the classification and measurement requirements of TFRS 9 had been applied to that financial asset before. Amendments are effective with the first application of TFRS 17.

TFRS 18 Presentation and Disclosures in Financial Statements

TFRS 18 includes requirements for all entities applying TFRS for the presentation and disclosure of information in financial statements. This standard is effective from annual reporting periods beginning on or after 1 January 2027.

CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH

HACI ÖMER SABANCI HOLDİNG A.Ş.

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE INTERIM PERIOD ENDED 30 JUNE 2026

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

2.2 New and Revised Turkish Accounting Standards (Continued)

ii) Standards issued but not yet effective and not early adopted: (Continued)

TFRS 19 *Subsidiaries without Public Accountability: Disclosures*

TFRS 19 specifies the disclosure requirements an eligible subsidiary is permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards. This standard is effective from annual reporting periods beginning on or after 1 January 2027.

Amendments to TFRS 19 *Subsidiaries without Public Accountability: Disclosures*

The amendments cover new or amended Turkish Financial Reporting Standards that were not considered when TFRS 19 was first issued. Amendments are effective from annual reporting periods beginning on or after 1 January 2027.

Amendments to TAS 21 *Translation to a Hyperinflationary Presentation Currency*

The amendments clarify how companies should translate financial statements from a non-hyperinflationary currency into a hyperinflationary one. Annual reporting periods beginning on or after 1 January 2027.

Amendments to TAS 28 *Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*

The amendments provide clarity about which entities are eligible to measure investments using the fair value option in TAS 28. Annual reporting periods beginning on or after 1 January 2027.

The Group evaluates the effects of these standards, amendments and improvements on the consolidated financial statements.

2.3 Changes in Accounting Policies, Estimates and Errors

Any change in accounting policies resulting from the first time adoption of a new TFRS is made either retrospectively or prospectively in accordance with the transition requirements of TFRS. Changes without any transition requirement, material changes in accounting policies or material errors are corrected, retrospectively by restating the prior period consolidated financial statements.

If changes in accounting estimates are related to only one period, they are recognised in the period when the changes are applied; if changes in estimates are related to future periods, they are recognized both in the period where the change is applied and in future periods prospectively. The Group doesn't have any significant changes in accounting policy and accounting estimates in the current period.

**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
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HACI ÖMER SABANCI HOLDİNG A.Ş.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE
INTERIM PERIOD ENDED 30 JUNE 2026**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

**NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS
(Continued)**

2.4 Summary of Significant Accounting Policies

The interim condensed consolidated financial statements for the period ended 30 June 2026 have been prepared in accordance with TAS 34. The accounting policies used in the preparation of these interim condensed consolidated financial statements for the period ended 30 June 2026 are consistent with those used in the preparation of annual consolidated financial statements for the year ended 31 December 2025. Accordingly, these interim condensed consolidated financial statements should be read in conjunction with the annual consolidated financial statements for the year ended 31 December 2025.

The significant accounting policies applied in the preparation of consolidated financial statements are summarized below:

2.4.1 Basis of Consolidation

a) The consolidated financial statements include the accounts of the parent company, Hacı Ömer Sabancı Holding A.Ş., its Subsidiaries and Joint Ventures (collectively referred to as the "Group") on the basis set out in sections (b) to (e) below. The financial statements of the companies included in the scope of consolidation have been prepared at the date of the consolidated financial statements, and are prepared in accordance with Turkish Financial Reporting Standards as explained in Note 2.1.1. The result of operations of Subsidiaries, Joint Ventures and Associates are included or excluded in these consolidated financial statements subsequent to the date of acquisition or date of sale respectively.

b) Subsidiaries are companies in which the Holding has direct or indirect control. The Group control subsidiaries when it is exposed to variable returns from its involvement with an entity, or if it has a right to the returns, but also has the ability to influence these returns through its power over the company.

c) Changes in the Group's ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to owners of the Company.

d) When the Group loses control of a subsidiary, a gain or loss is recognized in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognized in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by applicable TFRS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under TFRS 9 Financial Instruments, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

The companies which Holding has less than 50% shares are considered as subsidiaries since Holding exercises a dominant influence and power to govern the financial and operating policies through exercise of voting power related to shares held by Holding together with voting power which Holding effectively exercises related to shares held by Sabancı family members. Sabancı family members allow Holding to exercise voting power in respect of shares held in these companies. In the accompanying consolidated financial statements the shares held by Sabancı family members are presented as non-controlling interest.

**CONVENIENCE TRANSLATION OF INTERIM CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS ORIGINALLY ISSUED IN TURKISH**

HACI ÖMER SABANCI HOLDİNG A.Ş.

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE
INTERIM PERIOD ENDED 30 JUNE 2026**

(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

**NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS
(Continued)**

2.4 Summary of Significant Accounting Policies (Continued)

2.4.1 Basis of Consolidation (Continued)

The table below sets out all consolidated Subsidiaries and shows the proportion of ownership interest and the effective interest of the Holding in these subsidiaries at 30 June 2026 and 31 December 2025:

	30 June 2026		31 December 2025	
	Direct and indirect ownership interest by the Holding and its subsidiaries	Proportion of ownership Interest	Direct and indirect ownership interest by the Holding and its subsidiaries	Proportion of ownership Interest
Subsidiaries	(%)	(%)	(%)	(%)
Agesa	40,37	40,37	40,37	40,37
Akbank	40,75	40,75	40,75	40,75
Aksigorta	36,00	36,00	36,00	36,00
Carrefoursa(*)	57,12	57,12	57,12	57,12
Cimsa Building Solutions B.V. (**)	100,00	68,95	100,00	71,38
Çimsa (**)	54,54	54,54	63,52	58,10
DX BV	100,00	100,00	100,00	100,00
Kordsa	71,11	71,11	71,11	71,11
Teknosa	50,00	50,00	50,00	50,00
Tursa	100,00	100,00	100,00	100,00
Sabancı İklim Teknolojileri	100,00	100,00	100,00	100,00
Temsa Motorlu Araçlar	100,00	100,00	100,00	100,00

(*) On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV. During the reporting period, within the scope of the plan for the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations". The sale transaction of the aforementioned shares was completed after the reporting period, on 31 July 2026, and as of this date, the Group's shareholding ratio in CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. became 0%.

(**) Following the transfer of all of the Company's shares in Akçansa Çimento Sanayi ve Ticaret A.Ş. on 18 June 2026, the Company's effective ownership interest in Cimsa Building Solutions B.V. decreased from 71,38% to 68,95%, while its effective ownership interest in Çimsa Çimento Sanayi ve Ticaret A.Ş. decreased from 58,10% to 54,54%

The balance sheets and statements of profit or loss of the Subsidiaries are consolidated on a line-by-line basis and the carrying value of the shares held by the Holding and its Subsidiaries is deducted from the related shareholders' equity. Intercompany transactions and balances between the Holding and its Subsidiaries are eliminated in consolidation. The cost of financing the shares in Subsidiaries held by the Holding and its Subsidiaries and the dividends pertaining to these shares are deducted from equity and income for the period, respectively.

The Subsidiaries are included into or excluded from the scope of consolidation subsequent to the date control is transferred to the Group. The shares of non-controlling shareholders in the net assets and operating results of Subsidiaries are presented in the consolidated balance sheet and statement of profit or loss as non-controlling interests. Sabancı Family, "Sabancı Foundation" and a retirement fund for Akbank employees called "Akbank Retirement Fund" established both by Sabancı Family, have a share in the capitals of some subsidiaries and affiliates which are accounted in the consolidated financial statements. This share is considered as non-controlling interest in the consolidated financial statements and it is not included in the current period profit.

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(Amounts on tables expressed in thousands of Turkish Lira ("TL") in terms of purchasing power of the TL on 30 June 2026 unless otherwise indicated.)

**NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS
(Continued)**

2.4 Summary of Significant Accounting Policies (Continued)

2.4.1 Basis of Consolidation (Continued)

e) Joint venture - Holding and its subsidiaries have rights on net assets relating to operations subject to a joint arrangement, such net assets are accounted through equity method in the consolidated financial statements.

According to the equity method, the joint venture investment is initially recognized at its acquisition cost. After the acquisition date, the investor's share in the profit or loss of the investee is reflected in the financial statements by increasing or decreasing the carrying amount of the investment. The investor's share of the profit or loss of the investee is recognized as the investor's profit or loss. Distributions (dividends, etc.) received from an investee reduce the carrying amount of the investment. The carrying amount of the investee must be adjusted in proportion to the investor's share of the changes in the other comprehensive income of the enterprise. In the event that there are transactions that are not reflected in the profit or loss statement or other comprehensive income statement of the investee but create a change in its equity, the Group recognizes the value of the investment in equity in the amount corresponding to its share of the relevant change.

The table below sets out the Joint Ventures and shows the proportion of ownership interest and effective interest of the Holding in these Joint Ventures at 30 June 2026 and 31 December 2025:

	30 June 2026		31 December 2025	
	Direct and indirect ownership interest by the Holding and its subsidiaries	Proportion of ownership Interest	Direct and indirect ownership interest by the Holding and its subsidiaries	Proportion of ownership Interest
Joint Ventures	(%)	(%)	(%)	(%)
Akçansa (*)	-	-	39,72	39,72
Brisa	43,63	43,63	43,63	43,63
Enerjisa Enerji	40,00	40,00	40,00	40,00
Enerjisa Üretim	50,00	50,00	50,00	50,00
Temsa Ulaşım Araçları	50,00	50,00	50,00	50,00

(*) The transfer of all of the shares owned by the Company in Akçansa Çimento Sanayi ve Ticaret A.Ş., with a nominal value of TL 76.035.136,43 and representing 39,72% of its share capital, to Heidelberg Materials AG was completed as of 18 June 2026 for a consideration of US Dollars 427.882.713. As a result of the sale transaction, the application of the equity method was discontinued as of the transfer date. As a result of this sale transaction, the Group recognized a gain on sale amounting to TL 10.095.561 in the statement of profit or loss.

Investments in Joint Ventures were consolidated by equity method. Sabancı family members do not have any interest in the share capital of the Joint Ventures.

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NOTE 2 - BASIS OF PRESENTATION OF CONSOLIDATED FINANCIAL STATEMENTS

(Continued)

2.4 Summary of Significant Accounting Policies (Continued)

2.4.2 Comparatives and Restatement of Prior Year Financial Statements

The current period condensed consolidated financial statements of the Group include comparative financial information to enable the determination of the trends in financial position and performance. Comparative figures are reclassified, where necessary, to conform to the changes in the presentation of the current period condensed consolidated financial statements.

Figures for the previous reporting period are restated by applying the general price index so that the comparative financial statements are presented in the currency of the reporting period end. Information disclosed for prior periods is also expressed in the currency of the reporting period.

2.4.3 Critical accounting estimates and assumptions

When preparing the consolidated financial statements according to Turkish Financial Reporting Standards, Group management must make some assumptions and estimations which identify the amount of income and expenses as of the reporting period, which identify liabilities and commitments likely to occur as of the balance sheet date and which may affect the amount of assets and liabilities which are reported. These estimations and assumptions may differ from actual results even though they are based on the best knowledge of Group management regarding current events and transactions. Estimations are reviewed regularly, and necessary adjustments are made and reflected on the statement of income for the relevant period. If changes in accounting estimations are related to one period only, they are reflected in the financial statements in the current period of the change. If they are related to future periods, they are reflected in the financial statements prospectively, both in the period of the change and in the future period, and are considered when defining the net period profit or loss.

NOTE 3 – BUSINESS COMBINATIONS

The business combinations between the period 1 January 2026 and 30 June 2026 are as follows:

None.

The business combinations between the period 1 January 2025 and 31 Decembers 2025 are as follows:

None.

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NOTE 4 - SEGMENT REPORTING

The financial information of the Joint Ventures has been included in the segment results, prepared within the framework of the Group's managerial approach, by full consolidation method (as 100%). The segment reporting information prepared in conformity with this approach is defined as "combined financial information".

Combined figures in segment reporting represent the amounts after sub-consolidation, if any, of the Group's subsidiaries.

1 January - 30 June 2026	Banking	Financial Services	Energy	Material Technologies	Digital	Other	Total
Combined revenue	458.956.528	44.329.352	178.988.052	82.410.433	2.573.898	101.280.745	868.539.008
Combined gross profit	129.107.613	2.420.719	44.126.913	14.422.486	391.894	26.232.588	216.702.213
Operating expenses	(80.633.948)	(9.511.840)	(18.017.009)	(9.868.290)	(690.579)	(18.576.391)	(137.298.057)
Other operating income/(expenses) (net)	1.473.127	10.179.641	(481.152)	40.958	27.520	(93.256)	11.146.838
Exchange gains/(losses) and credit finance income/(charges) from operating activities (net)	-	447.435	4.301.280	1.059.963	65.936	(4.320.291)	1.554.323
Group share on profit/loss of joint ventures	-	-	-	-	-	-	-
Combined operating profit	49.946.792	3.535.955	29.930.032	5.655.117	(205.229)	3.242.650	92.105.317
Gains/(losses) from investment activities (net)	335.516	2.912.620	2.207.952	1.659.756	106	10.567.790	17.683.740
Financial income/expenses (net)	-	(462.856)	(22.651.239)	(4.559.560)	(210.860)	(8.974.353)	(36.858.868)
Monetary gain/(loss)	(28.197.324)	(3.062.096)	11.061.225	2.934.131	124.151	6.394.219	(10.745.694)
Combined profit/(loss) before tax	22.084.984	2.923.623	20.547.970	5.689.444	(291.832)	11.230.306	62.184.495
Tax income/(expense) (net)	(16.577.424)	(1.322.186)	(8.720.141)	(1.498.404)	6.060	(610.621)	(28.722.716)
Profit after tax from discontinued operations	-	-	-	(4.317)	-	-	(4.317)
Combined net profit/(loss) for the period	5.507.560	1.601.437	11.827.829	4.186.723	(285.772)	10.619.685	33.457.462
Net profit/(loss) for the period (*)	2.251.474	660.978	5.848.898	2.071.867	(241.230)	3.907.930	14.499.917
1 January - 30 June 2025	Banking	Financial Services	Energy	Material Technologies	Digital	Other	Total
Combined revenue	524.433.266	40.333.432	191.454.161	88.075.205	3.472.272	106.541.790	954.310.126
Combined gross profit	118.814.270	278.309	41.947.132	13.293.835	514.923	28.790.071	203.638.540
Operating expenses	(77.343.131)	(8.528.548)	(17.390.707)	(10.312.259)	(886.121)	(20.547.165)	(135.007.931)
Other operating income/(expenses) (net)	1.826.729	11.452.586	1.687.938	312.686	14.459	(698.387)	14.596.011
Exchange gains/(losses) and credit finance income/(charges) from operating activities (net)	-	378.659	3.514.597	730.155	129.519	(4.918.807)	(165.877)
Profit of joint ventures income	-	-	(28.496)	-	-	-	(28.496)
Combined operating profit	43.297.868	3.581.006	29.730.464	4.024.417	(227.220)	2.625.712	83.032.247
Gains/(losses) from investment activities (net)	145.852	2.499.637	10.674	431.784	(131.564)	2.960.104	5.916.487
Financial income/expenses (net)	-	(328.801)	(23.875.192)	(5.284.123)	(175.928)	(6.868.372)	(36.532.416)
Monetary gain/(loss)	(35.643.570)	(2.601.278)	6.272.806	2.582.814	56.303	3.761.343	(25.571.582)
Combined profit/(loss) before tax	7.800.150	3.150.564	12.138.752	1.754.892	(478.409)	2.478.787	26.844.736
Tax income/(expense) (net)	(9.658.822)	(1.143.107)	(7.043.077)	(1.510.235)	24.258	999.829	(18.331.154)
Profit after tax from discontinued operations	-	-	-	(182)	-	-	(182)
Combined net profit/(loss) for the period	(1.858.672)	2.007.457	5.095.675	244.475	(454.151)	3.478.616	8.513.400
Net profit/(loss) for the period (*)	(753.615)	820.648	3.184.919	262.400	(424.611)	(4.893.172)	(1.803.431)

(*) Represents consolidated net profit attributable to the equity holders of the parent.

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NOTE 4 - SEGMENT REPORTING (Continued)

1 April - 30 June 2026	Banking	Financial Services	Energy	Material Technologies	Digital	Other	Total
Combined revenue	231.899.530	20.359.384	87.231.496	40.639.685	1.229.740	45.186.047	426.545.882
Combined gross profit	59.237.475	1.119.067	21.345.103	7.730.706	218.892	8.205.910	97.857.153
Operating expenses	(38.618.300)	(4.328.667)	(8.151.297)	(4.650.724)	(336.271)	(9.049.987)	(65.135.246)
Other operating income/(expenses) (net)	656.491	5.543.746	284.581	(312.938)	20.169	433.877	6.625.926
Exchange gains/(losses) and credit finance income/(charges) from operating activities (net)	-	258.037	2.383.947	430.244	28.252	(2.192.520)	907.960
Group share on profit/loss of joint ventures	-	-	-	-	-	-	-
Combined operating profit	21.275.666	2.592.183	15.862.334	3.197.288	(68.958)	(2.602.720)	40.255.793
Gains/(losses) from investment activities (net)	205.610	1.535.702	3.659	1.533.156	38	9.948.290	13.226.455
Financial income/expenses (net)	-	(237.746)	(11.615.565)	(2.341.409)	(108.229)	(4.885.366)	(19.188.315)
Monetary gain/(loss)	(9.720.041)	(1.267.105)	4.638.910	1.146.694	63.933	2.440.393	(2.697.216)
Combined profit/(loss) before tax	11.761.235	2.623.034	8.889.338	3.535.729	(113.216)	4.900.597	31.596.717
Tax income/(expense) (net)	(6.785.439)	(975.467)	(2.183.343)	(142.527)	2.350	(823.172)	(10.907.598)
Profit after tax from discontinued operations	-	-	-	(462)	-	-	(462)
Combined net profit/(loss) for the period	4.975.796	1.647.567	6.705.995	3.392.740	(110.866)	4.077.425	20.688.657
Net profit/(loss) for the period (*)	2.030.855	650.396	3.291.179	1.592.729	(86.719)	6.681.642	14.160.082
1 April - 30 June 2025	Banking	Financial Services	Energy	Material Technologies	Digital	Other	Total
Combined revenue	261.702.503	17.735.170	96.826.003	45.277.751	1.305.735	48.839.055	471.686.217
Combined gross profit	53.550.936	1.773.674	21.273.549	7.309.651	236.486	9.498.252	93.642.548
Operating expenses	(38.190.465)	(5.045.137)	(8.460.398)	(4.995.428)	(426.264)	(10.263.838)	(67.381.530)
Other operating income/(expenses) (net)	784.468	5.733.358	1.088.077	164.421	(141)	(420.437)	7.349.746
Exchange gains/(losses) and credit finance income/(charges) from operating activities (net)	-	(113.177)	1.550.624	7.346	72.676	(2.505.742)	(988.273)
Profit of joint ventures income	-	-	(8.459)	-	-	-	(8.459)
Combined operating profit	16.144.939	2.348.718	15.443.393	2.485.990	(117.243)	(3.691.765)	32.614.032
Gains/(losses) from investment activities (net)	126.809	1.557.163	7.687	104.805	(131.677)	1.189.823	2.854.610
Financial income/expenses (net)	-	(184.931)	(12.181.301)	(2.665.320)	(113.256)	(3.723.598)	(18.868.406)
Monetary gain/(loss)	(14.262.892)	(390.691)	3.623.173	930.733	25.120	1.604.376	(8.470.181)
Combined profit/(loss) before tax	2.008.856	3.330.259	6.892.952	856.208	(337.056)	(4.621.164)	8.130.055
Tax income/(expense) (net)	(1.753.420)	(832.756)	(1.097.987)	(375.988)	(9.525)	811.560	(3.258.116)
Profit after tax from discontinued operations	-	-	-	(87)	-	-	(87)
Combined net profit/(loss) for the period	255.436	2.497.503	5.794.965	480.133	(346.581)	(3.809.604)	4.871.852
Net profit/(loss) for the period (*)	106.595	960.914	3.415.228	447.411	(344.055)	(2.272.549)	2.313.544

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NOTE 4 - SEGMENT REPORTING (Continued)

a) Revenue	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	458.956.528	524.433.266	231.899.530	261.702.503
Financial Services	44.329.352	40.333.432	20.359.384	17.735.170
Energy	178.988.052	191.454.161	87.231.496	96.826.003
Material Technologies	82.410.433	88.075.205	40.639.685	45.277.751
Digital	2.573.898	3.472.272	1.229.740	1.305.735
Other	101.280.745	106.541.790	45.186.047	48.839.055
Combined	868.539.008	954.310.126	426.545.882	471.686.217
Less: Joint Ventures	(213.036.539)	(227.142.183)	(102.808.535)	(115.225.050)
Less: Consolidation eliminations and adjustments	(28.328.714)	(27.999.380)	(8.431.513)	(8.263.824)
Consolidated	627.173.755	699.168.563	315.305.834	348.197.343
b) Operating profit				
	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	49.946.792	43.297.868	21.275.666	16.144.939
Financial Services	3.535.955	3.581.006	2.592.183	2.348.718
Energy	29.930.032	29.730.464	15.862.334	15.443.393
Material Technologies	5.655.117	4.024.417	3.197.288	2.485.990
Digital	(205.229)	(227.220)	(68.958)	(117.243)
Other	3.242.650	2.625.712	(2.602.720)	(3.691.765)
Combined	92.105.317	83.032.247	40.255.793	32.614.032
Less: Joint Ventures	(32.135.027)	(30.830.399)	(16.746.926)	(16.101.530)
Less: Consolidation eliminations and adjustments	(8.325.626)	(7.674.556)	1.250.918	1.639.495
Add: Net profit shares of Joint Ventures and associates	5.339.649	1.347.093	3.158.061	2.046.123
Consolidated	56.984.313	45.874.385	27.917.846	20.198.120
c) Depreciation and amortisation				
	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	6.743.683	6.430.816	3.350.360	3.241.623
Financial Services	2.341.321	2.081.209	1.178.477	1.057.699
Energy	11.127.524	9.633.134	5.548.077	4.675.095
Material Technologies	6.165.861	6.071.788	2.942.508	3.028.097
Digital	425.076	334.313	197.352	161.013
Other	4.060.577	4.190.459	1.984.412	2.035.343
Combined	30.864.042	28.741.719	15.201.186	14.198.870
Less: Joint Ventures	(13.529.053)	(12.259.872)	(6.670.317)	(5.982.011)
Consolidated	17.334.989	16.481.847	8.530.869	8.216.859

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NOTE 4 - SEGMENT REPORTING (Continued)

d) Profit before tax

	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	22.084.984	7.800.150	11.761.235	2.008.856
Financial Services	2.923.623	3.150.564	2.623.034	3.330.259
Energy	20.547.970	12.138.752	8.889.338	6.892.952
Material Technologies	5.689.444	1.754.892	3.535.729	856.208
Digital	(291.832)	(478.409)	(113.216)	(337.056)
Other	11.230.306	2.478.787	4.900.597	(4.621.164)
Combined	62.184.495	26.844.736	31.596.717	8.130.055
Less: Joint Ventures	(20.168.881)	(11.332.822)	(8.292.494)	(6.595.053)
Less: Consolidation eliminations and adjustments	(9.655.781)	(10.871.990)	681.676	14.094
Add: Net profit shares of Joint Ventures and associates	5.339.649	1.347.093	3.158.061	2.046.123
Consolidated	37.699.482	5.987.017	27.143.960	3.595.219

e) Net profit for the period

	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	5.507.560	(1.858.672)	4.975.796	255.436
Financial Services	1.601.437	2.007.457	1.647.567	2.497.503
Energy	11.827.829	5.095.675	6.705.995	5.794.965
Material Technologies	4.186.723	244.475	3.392.740	480.133
Digital	(285.772)	(454.151)	(110.866)	(346.581)
Other	10.619.685	3.478.616	4.077.425	(3.809.604)
Combined	33.457.462	8.513.400	20.688.657	4.871.852
Less: Joint Ventures	(11.223.514)	(2.511.264)	(6.643.338)	(4.198.146)
Add: Net profit shares of Joint Ventures and associates	5.339.649	1.347.093	3.158.061	2.046.123
Less: Consolidation eliminations and adjustments	(9.655.781)	(10.871.990)	681.676	14.094
Less: Non-controlling interests	(3.417.899)	1.719.330	(3.724.974)	(420.379)
Consolidated (attributable to the equity holders of the parent)	14.499.917	(1.803.431)	14.160.082	2.313.544

f) Capital expenditures

	1 January - 30 June 2026	1 January - 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Banking	9.297.739	6.469.036	4.155.229	2.928.999
Financial Services	1.147.887	1.628.579	(237.113)	586.709
Energy	48.848.717	35.471.183	28.801.227	20.080.784
Material Technologies	4.736.381	10.099.923	3.238.950	6.627.229
Digital	236.198	122.004	53.764	59.333
Other	1.519.897	1.860.927	565.635	907.698
Combined	65.786.819	55.651.652	36.577.692	31.190.752
Less: Joint Ventures	(47.670.146)	(37.289.893)	(28.139.745)	(21.021.703)
Consolidated	18.116.673	18.361.759	8.437.947	10.169.049

Total combined capital expenditures, including those of Akçansa, which was part of the Group until 18 June 2026, amounted to TL 66.506.836.

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NOTE 4 - SEGMENT REPORTING (Continued)

g) Total assets

	30 June 2026	31 December 2025
Banking	4.039.194.742	4.200.501.726
Financial Services	187.755.280	182.963.838
Energy	643.961.100	646.563.372
Material Technologies	232.823.689	289.636.144
Digital	8.014.083	9.588.760
Other	527.890.287	516.927.637
Combined	5.639.639.181	5.846.181.477
Less: Joint Ventures	(663.240.058)	(704.559.430)
Less: Consolidation eliminations and adjustments	(480.786.879)	(479.864.727)
Add: Net profit shares of Joint Ventures and associates	157.510.882	167.946.834
Consolidated	4.653.123.126	4.829.704.154

NOTE 5 - CASH AND CASH EQUIVALENTS

The detail of cash and cash equivalents at 30 June 2026 and 31 December 2025 are as follows:

	30 June 2026			31 December 2025		
	Financial	Non-financial	Total	Financial	Non-financial	Total
Cash	29.586.990	69.495	29.656.485	33.208.695	261.404	33.470.099
Bank						
Time deposit	38.957.441	18.064.548	57.021.989	34.427.937	16.581.548	51.009.485
Demand deposit	43.893.240	5.471.319	49.364.559	38.255.952	6.154.994	44.410.946
Receivables from reserve repo	1.352.748	-	1.352.748	30.340	-	30.340
Other cash and cash equivalents (*)	-	19.608.128	19.608.128	-	21.204.691	21.204.691
Total	113.790.419	43.213.490	157.003.909	105.922.924	44.202.637	150.125.561

(*) Other cash and cash equivalents include an amount of TRY 16.207.714 consisting of free liquid funds (31 December 2025: TRY 13.594.164)

Effective interest rates of US Dollars, EUR and TRY denominated time deposits are 4,22% (31 December 2025: 4,57%), 2,21% (31 December 2025: 1,97%) and 40,89% (31 December 2025: 39,25%) respectively.

The maturity analysis as of 30 June 2026 and 31 December 2025 are as follows:

	30 June 2026	31 December 2025
Demand deposit	93.019.424	92.205.284
Up to 3 months	63.984.485	57.920.277
Total	157.003.909	150.125.561

As of 30 June 2026, total amount of the restriction on the cash and cash equivalents, payment accounts related to floating interest rate bond issue, time and demand deposits in the banks is TRY 18.912.141 (31 December 2025: TRY 8.544.609).

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NOTE 6 – BALANCES WITH THE CENTRAL BANK OF THE REPUBLIC TÜRKİYE

The detail of balances with the Central Bank of the Republic Türkiye at 30 June 2026 and 31 December 2025 are as follows:

	30 June 2026	31 December 2025
Required Reserves	540.902.813	625.564.183
Free Deposits	6.519	5.139
Total	540.909.332	625.569.322

For liabilities denominated in Turkish currency, the rates range between 3% and 20% depending on the maturity structure, excluding accounts for which foreign exchange/price protection support is provided by the Central Bank (31 December 2025: between 3% and 18%), and between 22% and 40% for accounts for which foreign exchange/price protection support is provided by the Central Bank (31 December 2025: between 22% and 40%); for foreign currency liabilities, the rates range between 0% and 30% depending on the maturity structure (31 December 2025: between 5% and 32%).

NOTE 7 - FINANCIAL ASSETS

a) Financial assets at fair value through profit and loss

The detail of financial assets at fair value through profit and loss is as follows:

	30 June 2026			31 December 2025		
	Banking	Other Companies	Total	Banking	Other Companies	Total
Share certificates	4.150.826	-	4.150.826	5.212.312	-	5.212.312
Government bonds	8.265.614	296.547	8.562.161	14.087.780	292.870	14.380.650
Eurobonds	7.568.574	-	7.568.574	4.182.600	-	4.182.600
Investment funds	30.032.296	13.875.359	43.907.655	32.477.828	16.936.732	49.414.560
Other	1.087.031	-	1.087.031	970.184	-	970.184
Total	51.104.341	14.171.906	65.276.247	56.930.704	17.229.602	74.160.306

Effective interest rates of TRY are as follow:

	30 June 2026	31 December 2025
TRY	34,97%	34,31%

The Group does not have any financial assets measured at fair value through profit or loss given as collateral due to its activities in the finance sector (31 December 2025:None).

b) Financial assets measured at fair value through other comprehensive income

	30 June 2026			31 December 2025		
	Banking	Other Companies	Total	Banking	Other Companies	Total
Debt securities						
- Government bonds	233.389.100	407.080	233.796.180	274.569.317	539.725	275.109.042
- Eurobonds	201.445.184	14.723.321	216.168.505	201.866.105	14.997.751	216.863.856
- Investment funds	2.753.207	267.628	3.020.835	2.734.573	321.505	3.056.078
- Other bonds denominated	127.598.784	4.549.033	132.147.817	129.602.508	5.392.676	134.995.184
Sub-total	565.186.275	19.947.062	585.133.337	608.772.503	21.251.657	630.024.160
Equity securities						
- Unlisted	233.931	48.856	282.787	227.790	40.459	268.249
Financial assets at fair value through other comprehensive income	565.420.206	19.995.918	585.416.124	609.000.293	21.292.116	630.292.409

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NOTE 7 - FINANCIAL ASSETS (Continued)

b) Financial assets measured at fair value through other comprehensive income (Continued)

Effective interest rates of US Dollars, EUR, JPY and TRY denominated debt securities are 6,33% (31 December 2025: 6,23%), 2,94% (31 December 2025: 3,27%), 3,09% (31 December 2025: 3,09%) and 33,03% (31 December 2025: 32,73%), respectively.

The Group's financial assets measured through other comprehensive income subject to funds provided from repo are TRY 273.581.000 (31 December 2025: TRY 308.036.000). Financial assets through other comprehensive income that are given as collateral because of the Group's financing activities are amounting to TRY 47.881.000 (31 December 2025: TRY 21.237.000).

There are bonds index-linked to consumer prices ("CPI") in the securities portfolio of Akbank for which the fair value difference is reflected to other comprehensive income and which are measured by amortized cost. These securities are valued and recognised using the effective interest method and are based on the index calculated using real coupon rates, the reference inflation index on the date of issuance and reel inflation rates. Reference indexes used to calculate the actual coupon payment amounts of the securities are created based on CPIs from two months prior.

c) Financial Assets measured at Amortised Cost:

The details of financial investments measured at their amortized cost are presented below:

	30 June 2026			31 December 2025		
	Other			Other		
	Banking	Companies	Total	Banking	Companies	Total
Government bonds	250.038.630	456.624	250.495.254	262.621.515	536.236	263.157.751
Other debt securities	10.824.942	35.197.370	46.022.312	17.485.214	34.609.721	52.094.935
Total	260.863.572	35.653.994	296.517.566	280.106.729	35.145.957	315.252.686

The breakdown of financial assets measured at amortised cost is listed below:

	30 June 2026	30 June 2025
Opening balance, 1 January	315.252.686	339.364.100
Additions	2.553.674	5.340.365
Foreign exchange differences in monetary assets	1.077.024	4.157.563
Valuation effect	24.452.967	13.022.670
Disposals through sales and redemptions	(5.769.374)	(9.390.748)
Monetary gain/(loss)	(40.981.116)	(45.122.707)
Reversal / (Allowance) for impairment (*)	(68.295)	(12.206)
Closing balance	296.517.566	307.359.037

(*) Expected loss provision is included.

Effective interest rate of debt securities in US Dollars, EUR and TRY are 4,83% (31 December 2025: 4,03), 3,49% (31 December 2025: 3,30), 24,83% (31 December 2025: 26,13) respectively.

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NOTE 8 - OTHER RECEIVABLES AND PAYABLES

Other short term receivables:	30 June 2026	31 December 2025
Receivables from credit card payments	364.667	936.382
Other receivables(*)	37.733.167	42.667.890
Total	38.097.834	43.604.272

Other long term receivables:	30 June 2026	31 December 2025
Deposits and guarantees given	28.600	300.491
Other receivables(*)	4.763.348	2.981.240
Total	4.791.948	3.281.731

(*) Other receivables mainly consist of the collaterals obtained by Akbank for derivative transactions

Other short term payables:	30 June 2026	31 December 2025
Payables related to credit card transactions	64.781.563	70.072.745
Taxes and funds payable	17.397.063	18.620.848
Export deposits and transfer orders	491.579	238.409
Payment orders to correspondent banks	412.403	957.865
Other(*)	54.006.792	59.225.844
Total	137.089.400	149.115.711

Other long term payables:	30 June 2026	31 December 2025
Other(*)	4.842.022	17.953.409
Total	4.842.022	17.953.409

(*) Other payables mainly consist of the collaterals provided by Akbank for derivative transactions.

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NOTE 9 - RECEIVABLES DUE TO FINANCE SECTOR OPERATIONS

Banking and Financial Services

Loans and advances to customers	30 June 2026	31 December 2025
Consumer loans and credit cards receivables	964.090.154	990.166.822
Project finance loans	173.241.240	157.943.738
Other manufacturing industries	125.548.060	126.117.096
Financial institutions	78.382.072	79.831.935
Small and medium enterprises	103.395.377	78.027.897
Construction	84.868.845	88.425.906
Food and beverage, wholesale and retail	55.574.564	56.427.745
Mining	52.152.543	55.073.210
Automotive	49.665.581	49.705.470
Textile	45.227.109	56.911.757
Chemicals	26.851.103	23.929.889
Telecommunication	4.996.514	1.702.076
Other	462.993.459	490.456.234
Total loans and advances to customers	2.226.986.621	2.254.719.775
Leasing receivables	45.883.744	45.724.396
Expected credit loss	(85.073.628)	(83.638.419)
Receivables from insurance activities	14.477.701	15.940.686
Net loans and advances to customers	2.202.274.438	2.232.746.438

The above table includes the bank's live and non-performing total loans, and the loan risk reserve is separated as a result of the bank assessment considering all credit risk.

Effective interest rates of loans and advances to customers in US Dollars, Euros and Turkish Lira are annually 6,87% (31 December 2025: 7,00%), 5,79% (31 December 2025: None) and 42,08% (31 December 2025: 42,33%) respectively.

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NOTE 9 - RECEIVABLES FROM FINANCE SECTOR OPERATIONS (Continued)

As of 30 June 2026, the movement table of credit risk provision of banking industry segment by asset classes is as follows:

	Corporate	Consumer	Leasing receivables	Total
1 January 2026	32.404.915	50.893.410	340.094	83.638.419
Gross provisions	8.202.815	21.762.174	248.698	30.213.687
Collections	(1.968.793)	(4.569.498)	(146.713)	(6.685.004)
Written-off	(1.926.868)	(7.553.553)	-	(9.480.421)
Monetary gain/(loss)	(4.886.798)	(7.674.968)	(51.287)	(12.613.053)
30 June 2026	31.825.271	52.857.565	390.792	85.073.628

As of 30 June 2025, the movement table of credit risk provision of banking industry segment by asset classes is as follows:

	Corporate	Consumer	Leasing receivables	Total
1 January 2025	29.915.951	41.493.276	411.977	71.821.204
Gross provisions	4.834.966	21.775.137	76.348	26.686.451
Collections	(1.162.722)	(4.528.002)	(104.459)	(5.795.183)
Written-off	(641.889)	(5.024.081)	-	(5.665.970)
Monetary gain/(loss)	(4.275.400)	(5.930.060)	(58.879)	(10.264.339)
30 June 2025	28.670.906	47.786.270	324.987	76.782.163

The maturity analysis of loans and advances to customers as of 30 June 2026 and 31 December 2025 is presented below:

	30 June 2026	31 December 2025
Up to 3 months	1.036.778.883	1.036.775.063
3 to 12 months	527.209.973	472.330.904
Current	1.563.988.856	1.509.105.967
1 to 5 years	430.129.087	510.728.722
Over 5 years	147.795.050	151.246.667
Non-current	577.924.137	661.975.389
Total	2.141.912.993	2.171.081.356

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NOTE 10 - DERIVATIVES

30 June 2026

Derivative instruments held for trading:

Foreign exchange derivative instruments

	Fair Value	
	Asset	Liability
Currency and interest rate swaps purchases and sales transactions	20.286.069	46.306.131
Currency purchases and sales options	4.387.268	4.974.411
Forward currency purchases and sales transactions	5.588.748	5.559.787
Other purchases and sales transactions	39.196	29.340
Total derivative instruments held for trading	30.301.281	56.869.669

Derivative instruments held for hedging:

Currency and interest rate swaps purchases and sales transactions	50.014.264	1.150.673
Forward currency purchases and sales transactions	53.448	2.141
Total derivative instruments held for hedging	50.067.712	1.152.814
Total derivative instruments	80.368.993	58.022.483

31 December 2025

Derivative instruments held for trading:

Foreign exchange derivative instruments

	Fair Value	
	Asset	Liability
Currency and interest rate swaps purchases and sales transactions	32.941.678	13.383.428
Forward currency purchases and sales transactions	6.653.676	7.469.289
Currency purchases and sales options	4.253.187	5.757.700
Other purchases and sales transactions	18.687	41.664
Total derivative instruments held for trading	43.867.228	26.652.081

Derivative instruments held for hedging:

Currency and interest rate swaps purchases and sales transactions	49.035.201	3.222.759
Forward currency purchases and sales transactions	11.218	-
Total derivative instruments held for hedging	49.046.419	3.222.759
Total derivative instruments	92.913.647	29.874.840

Akbank hedge against cash flow risk through the use of interest rate swaps against the cash flow risk arising from its financial debts.

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NOTE 11 - PREPAID EXPENSES AND DEFERRED INCOME

Short-term prepaid expenses:	30 June 2026	31 December 2025
Prepaid expenses	92.960.483	67.991.049
Advance given for inventory purchases	325.924	343.729
Other	72.866	49.161
Total	93.359.273	68.383.939

Long-term prepaid expenses:	30 June 2026	31 December 2025
Prepaid expenses	148.061	472.452
Advance given for PP&E purchases	266.444	203.957
Other	50.456	53.717
Total	464.961	730.126

Short-term deferred income:	30 June 2026	31 December 2025
Unearned commission income	1.503.877	1.603.186
Advances received	248.581	689.937
Other	564.209	573.601
Total	2.316.667	2.866.724

Long-term deferred income:	30 June 2026	31 December 2025
Unearned commission income	1.214.691	1.269.145
Deferred income	64.595	111.326
Total	1.279.286	1.380.471

NOTE 12 - INVESTMENTS ACCOUNTED THROUGH EQUITY METHOD

Carrying amount of Associates and Joint Ventures is as follows:

	30 June 2026	Share (%)	31 December 2025	Share (%)
Brisa	12.263.253	43,63	12.078.596	43,63
Akçansa(*)	-	-	10.002.804	39,72
Enerjisa Üretim Santralleri	95.948.303	50,00	95.024.472	50,00
Enerjisa Enerji	43.583.385	40,00	45.109.985	40,00
Temsa Ulaşım Araçları	5.715.941	50,00	5.730.977	50,00
Total	157.510.882		167.946.834	

(*) The transfer of all of the shares owned by the Company in Akçansa Çimento Sanayi ve Ticaret A.Ş., with a nominal value of TL 76.035.136,43 and representing 39.72% of its share capital, to Heidelberg Materials AG was completed on 18 June 2026 for a consideration of US Dollars 427.882.713. As a result of the sale transaction, the application of the equity method was discontinued as of the transfer date. As a result of the transaction, the Group recognized a gain disposal amounting to TL 10.095.561 in the statement of profit or loss (Note 12).

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NOTE 12 - INVESTMENTS ACCOUNTED THROUGH EQUITY METHOD (Continued)

Share of income from Associates and Joint Ventures included in Holding's consolidated net income is as follows:

	1 January- 30 June 2026	1 January- 30 June 2025
Brisa	113.203	(643.231)
Akçansa (*)	(203.341)	7.365
Enerjisa Üretim Santralleri	3.959.485	1.885.357
Enerjisa Enerji	1.098.290	(144.403)
Temsa Ulaşım Araçları	372.012	242.005
Total	5.339.649	1.347.093

(*) All of the shares in our Group Akçansa Çimento Sanayi ve Ticaret A.Ş. were sold during the period, and the application of the equity method was discontinued as of the date of sale. The movement during the period reflects the share of loss attributable to the associate up to the date of sale.

The summary financial information of Associates and Joint Ventures is as follows:

30 June 2026	Enerjisa Enerji	Enerjisa Üretim Santralleri	Akçansa	Brisa	Temsa Ulaşım Araçları	Total
Current asset	86.066.832	25.272.222	-	29.765.119	14.707.558	155.811.731
Non-current asset	190.972.022	276.403.073	-	31.223.813	8.829.419	507.428.327
Assets	277.038.854	301.675.295	-	60.988.932	23.536.977	663.240.058
Current Liabilities	100.271.428	45.105.054	-	28.396.551	10.322.018	184.095.051
Non-current Liabilities	67.808.964	64.673.635	-	4.484.995	1.783.076	138.750.670
Liabilities	168.080.392	109.778.689	-	32.881.546	12.105.094	322.845.721
Net Asset	108.958.462	191.896.606	-	28.107.386	11.431.883	340.394.337
<i>Group's Ownership Percentage (%)</i>	40,00	50,00	-	43,63	50,00	
Group's Share of Net Assets	43.583.385	95.948.303	-	12.263.253	5.715.941	157.510.882

31 December 2025	Enerjisa Enerji	Enerjisa Üretim Santralleri	Akçansa	Brisa	Temsa Ulaşım Araçları	Total
Current asset	78.630.708	33.392.757	16.184.151	29.651.390	16.743.598	174.602.604
Non-current asset	202.337.738	263.794.534	22.767.281	32.574.709	8.482.564	529.956.826
Assets	280.968.446	297.187.291	38.951.432	62.226.099	25.226.162	704.559.430
Current Liabilities	99.598.473	45.939.994	10.890.088	28.202.097	11.787.489	196.418.141
Non-current Liabilities	68.595.014	61.198.353	2.878.051	6.339.844	1.976.720	140.987.982
Liabilities	168.193.487	107.138.347	13.768.139	34.541.941	13.764.209	337.406.123
Net Asset	112.774.959	190.048.944	25.183.293	27.684.158	11.461.953	367.153.307
<i>Group's Ownership Percentage (%)</i>	40,00	50,00	39,72	43,63	50,00	
Group's Share of Net Assets	45.109.985	95.024.472	10.002.804	12.078.596	5.730.977	167.946.834

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NOTE 12 - INVESTMENTS ACCOUNTED THROUGH EQUITY METHOD (Continued)

Share of income from Associates and Joint Ventures included in Holding's consolidated net income is as follows:

	30 June 2026			30 June 2025		
	Net profit/(loss)	Share (%)	Net profit/(loss) of the Group	Net profit/(loss)	Share (%)	Net profit/(loss) of the Group
Brisa	259.462	43,63	113.203	(1.474.285)	43,63	(643.231)
Akçansa(*)	(511.936)	39,72	(203.341)	18.542	39,72	7.365
Enerjisa Üretim Santralleri	7.918.970	50,00	3.959.485	3.770.714	50,00	1.885.357
Enerjisa Enerji	2.745.725	40,00	1.098.290	(361.008)	40,00	(144.403)
Temsa Ulaşım Araçları	744.024	50,00	372.012	484.010	50,00	242.005
Total	11.156.245		5.339.649	2.437.973		1.347.093

Sales

	1 January- 30 June 2026	1 January- 30 June 2025
Brisa	23.942.899	22.991.032
Akçansa (*)	10.810.643	13.029.749
Enerjisa Üretim Santralleri	48.961.202	52.754.638
Enerjisa Enerji	117.082.086	125.838.935
Temsa Ulaşım Araçları	12.239.709	12.527.826

(*) All of the shares in our associate Akçansa Çimento Sanayi ve Ticaret A.Ş. were sold during the period, and the application of the equity method was discontinued as of the date of sale. The movement during the period reflects the share of loss attributable to the associate for the first five months up to the date of sale.

Changes in the share capital of the Group's existing associate:

In 2026, the Group accounted for its investment in Akçansa Çimento Sanayi ve Ticaret A.Ş., in which it held a 39,72% interest in interest, using the equity method. In June 2026, the Group sold its 39,72% interest in this associate to Heidelberg Materials AG, a party outside the Group, for a consideration of US Dollars 427.882.713. As a result of the sale transaction, the Group recognized a gain on disposal amounting to TL 10.095.561 in the statement of profit or loss.

	30 June 2026
Cash and cash equivalents acquired	19.781.317
Less: carrying amount of the investment at the date of loss of significant influence and share disposal costs	9.685.756
Gain on disposal of associate	10.095.561
Group's share of loss of the associate for the period	(203.341)
Gain on disposal of associate and profit/(loss) recognized under the equity method	10.298.902

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NOTE 13 – INVESTMENT PROPERTIES

	1 January 2026	Additions	Disposals	Currency translation differences	Transfers	30 June 2026
Cost:						
Land	4.944.429	-	-	(74.882)	226.452	5.095.999
Building	408.669	-	-	(43.021)	7.544.132	7.909.780
Total	5.353.098	-	-	(117.903)	7.770.584	13.005.779
Accumulated depreciation						
Buildings	(152.982)	(88.448)	-	-	(4.728.162)	(4.969.592)
Net book value	5.200.116	(88.448)	-	(117.903)	3.042.422	8.036.187

	1 January 2025	Additions	Disposals	Currency translation differences	Transfers	30 June 2025
Cost:						
Land	5.020.034	-	(1.215)	(14.836)	-	5.003.983
Building	399.225	-	-	-	-	399.225
Total	5.419.259	-	(1.215)	(14.836)	-	5.403.208
Accumulated depreciation						
Buildings	(136.996)	(8.166)	-	(890)	-	(146.052)
Net book value	5.282.263	(8.166)	(1.215)	(15.726)	-	5.257.156

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NOTE 14 - PROPERTY, PLANT AND EQUIPMENT

The movement in property, plant and equipment for the year ended 30 June 2026 is as follows:

	1 January 2026	Currency translation adjustments	Additions	Disposals	Transfers (*)	Transfer to Assets Held for Sale (**)	30 June 2026
Cost:							
Land and land improvements	7.064.889	(177.189)	711.139	(3.465)	(185.529)	-	7.409.845
Buildings	71.242.571	(954.968)	551.782	(547.037)	(7.475.964)	-	62.816.384
Machinery and equipment	137.078.904	(6.280.768)	1.523.649	(128.652)	2.431.414	(12.197.308)	122.427.239
Motor vehicles	2.031.362	(51.554)	22.630	(20.167)	-	-	1.982.271
Furniture and fixtures	81.443.054	(322.736)	3.670.130	(1.039.140)	(28.108)	(10.683.534)	73.039.666
Total	298.860.780	(7.787.215)	6.479.330	(1.738.461)	(5.258.187)	(22.880.842)	267.675.405
Construction in progress	10.150.768	(205.195)	4.207.012	(841)	(2.599.712)	(59.922)	11.492.110
Total	309.011.548	(7.992.410)	10.686.342	(1.739.302)	(7.857.899)	(22.940.764)	279.167.515
Accumulated depreciation:							
Land and land improvements	(2.226.759)	19.324	(78.272)	211	-	-	(2.285.496)
Buildings	(30.320.572)	380.607	(640.200)	297.145	4.724.052	-	(25.558.968)
Machinery and equipment	(63.451.410)	1.468.231	(2.447.452)	80.853	-	9.611.403	(54.738.375)
Motor vehicles	(1.491.087)	212.234	(61.719)	16.008	-	-	(1.324.564)
Furniture and fixtures	(47.251.240)	189.755	(3.734.376)	925.628	-	7.565.742	(42.304.491)
Total	(144.741.068)	2.270.151	(6.962.019)	1.319.845	4.724.052	17.177.145	(126.211.894)
Net Book Value	164.270.480	(5.722.259)		(419.457)	(3.133.847)	(5.763.619)	152.955.621

(*) During the period, land and buildings with a net book value of TL 3.042.422, which were included in property, plant and equipment, were transferred to investment properties, while the remaining TL 91.425 was transferred to intangible assets.

(**) On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV. During the reporting period, within the scope of the plan for the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5. The sale transaction of the aforementioned shares was completed after the reporting period, on 31 July 2026, and as of this date, the Group's shareholding ratio in CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. became 0%.

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NOTE 14 - PROPERTY, PLANT AND EQUIPMENT (Continued)

The movement in property, plant and equipment for the year ended 30 June 2025 is as follows:

	1 January 2025	Currency translation adjustments	Additions	Disposals	Transfers (*)	30 June 2025
Cost:						
Land and land improvements	6.427.711	142.819	21.707	-	1.949	6.594.186
Buildings	66.981.303	239.498	362.901	(371.162)	688.869	67.901.409
Machinery and equipment	123.238.315	181.978	1.623.774	(349.241)	689.280	125.384.106
Motor vehicles	1.876.587	16.024	13.410	(36.942)	-	1.869.079
Furniture and fixtures	75.616.675	135.232	4.094.455	(2.958.589)	67.782	76.955.555
Total	274.140.591	715.551	6.116.247	(3.715.934)	1.447.880	278.704.335
Construction in progress	19.782.595	(506.516)	7.117.634	(58.947)	(2.110.090)	24.224.676
Total	293.923.186	209.035	13.233.881	(3.774.881)	(662.210)	302.929.011
Accumulated depreciation:						
Land and land improvements	(2.107.205)	2.731	(60.608)	-	-	(2.165.082)
Buildings	(29.097.434)	(78.416)	(761.124)	241.039	-	(29.695.935)
Machinery and equipment	(62.026.820)	(140.625)	(2.587.322)	270.009	-	(64.484.758)
Motor vehicles	(1.254.358)	(13.959)	(51.030)	29.925	-	(1.289.422)
Furniture and fixtures	(44.530.949)	(54.252)	(3.741.240)	2.663.862	-	(45.662.579)
Total	(139.016.766)	(284.521)	(7.201.324)	3.204.835	-	(143.297.776)
Net Book Value	154.906.420	(75.486)		(570.046)	(662.210)	159.631.235

(*) TRY 662.210 of the transfers from construction in progress in the current period is recognized in intangible assets.

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NOTE 15 - INTANGIBLE ASSETS

The movements in intangible assets for the years ended 30 June 2026 is as follows:

	1 January 2026	Currency translation adjustments	Additions	Disposals	Transfer to Assets Held for Sale	Transfers	30 June 2026
Cost:							
Rights	9.248.361	(887.988)	646.767	(672.044)	(3.657.678)	-	4.677.418
Customer contracts	13.373.743	(1.070.048)	-	-	-	-	12.303.695
Licenses and softwares	55.078.836	(109.778)	5.351.247	(103.986)	-	11.139	60.227.458
Development investments	1.497.730	(96.969)	95.782	-	-	-	1.496.543
Mineral rights	1.768.965	(282.862)	21.977	-	-	-	1.508.080
Trademark	6.718.399	-	-	-	-	-	6.718.399
Bancassurance channel	6.943.656	-	-	-	-	-	6.943.656
Contractual rights	15.851.495	-	-	-	-	-	15.851.495
Agency channel	2.679.714	-	-	-	-	-	2.679.714
Other intangible assets	23.407.783	(196.227)	965.743	(1.982)	(808.156)	84.620	23.451.781
Total	136.568.682	(2.643.872)	7.081.516	(778.012)	(4.465.834)	95.759	135.858.239
Accumulated depreciation:							
Rights	(1.188.844)	50.711	(42.042)	-	3.120.829	-	1.940.654
Customer contracts	(2.797.775)	206.338	(439.533)	-	-	-	(3.030.970)
Licenses and softwares	(32.778.536)	91.468	(2.839.368)	-	-	(4.334)	(35.530.770)
Development investments	(786.634)	43.687	(96.812)	-	-	-	(839.759)
Mineral rights	(111.909)	111.770	(38.813)	-	-	-	(38.952)
Trademark	(82.154)	-	(27.873)	-	-	-	(110.027)
Bancassurance channel	(2.078.078)	-	(293.525)	-	-	-	(2.371.603)
Contractual rights	(8.603.099)	-	(1.215.175)	-	-	-	(9.818.274)
Agency channel	(884.832)	-	(124.981)	-	-	-	(1.009.813)
Other intangible assets	(14.107.222)	35.610	(664.023)	-	757.933	-	(13.977.702)
Total	(63.419.083)	539.584	(5.782.145)	-	3.878.762	(4.334)	(64.787.216)
Net Book Value	73.149.599	(2.104.288)		(778.012)	(587.072)	91.425	71.071.023

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NOTE 15 - INTANGIBLE ASSETS (Continued)

The movements in intangible assets for the years ended 30 June 2025 is as follows:

	1 January 2025	Currency translation adjustments	Additions	Disposals	Transfers	30 June 2025
Cost:						
Rights	7.280.900	587.670	368.443	(9.236)	5.356	8.233.133
Customer contracts	13.522.077	377.132	-	-	-	13.899.209
Licenses and softwares	46.808.351	88.965	2.851.438	-	10.595	49.759.349
Development investments	1.311.484	(26.871)	85.340	-	91.703	1.461.656
Mineral rights	1.732.011	115.059	24.947	-	-	1.872.017
Trademark	6.718.444	-	-	-	-	6.718.444
Bancassurance channel	6.943.703	-	-	-	-	6.943.703
Contractual rights	15.851.604	-	-	-	-	15.851.604
Agency channel	2.679.732	-	-	-	-	2.679.732
Other intangible assets	20.217.071	(738.405)	1.797.710	(10.974)	554.556	21.819.958
Total	123.065.377	403.550	5.127.878	(20.210)	662.210	129.238.805
Accumulated depreciation:						
Rights	(910.235)	27.981	(224.215)	7.488	-	(1.098.981)
Customer contracts	(1.825.156)	(90.011)	(470.364)	-	-	(2.385.531)
Licenses and softwares	(27.159.639)	(4.078)	(2.894.125)	-	-	(30.057.842)
Development investments	(654.085)	12.907	(96.263)	-	-	(737.441)
Mineral rights	(47.514)	(39.238)	(40.531)	-	-	(127.283)
Trademark	(16.510)	-	(28.300)	-	-	(44.810)
Bancassurance channel	(1.616.570)	-	(228.863)	-	-	(1.845.433)
Contractual rights	(6.692.491)	-	(947.469)	-	-	(7.639.960)
Agency channel	(688.326)	-	(97.449)	-	-	(785.775)
Other intangible assets	(12.600.197)	251.334	(816.510)	2.856	-	(13.162.517)
Total	(52.210.723)	158.895	(5.844.089)	10.344	-	(57.885.573)
Net Book Value	70.854.654	562.445		(9.866)	662.210	71.353.232

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NOTE 16 - RIGHT OF USE ASSETS

The movements in right of use assets for the years ended 30 June 2026 and 2025 are as follows:

	1 January 2026	Additions	Disposals	Currency translation adjustments	Transfer to Assets Held for Sale	30 June 2026
Cost:						
Real estates	45.760.351	1.165.862	(700.567)	(210.649)	(23.285.441)	22.729.556
Fixtures	302.009	168.657	-	(9.886)	-	460.780
Motor vehicles	2.384.522	250.382	(23.547)	(19.975)	(493.073)	2.098.309
Other	2.846.781	1.889.312	-	(102.916)	-	4.633.177
Total	51.293.663	3.474.213	(724.114)	(343.426)	(23.778.514)	29.921.822
Accumulated Depreciation:						
Real estates	(29.111.049)	(1.469.032)	593.039	62.004	15.368.059	(14.556.979)
Fixtures	(71.911)	(115.057)	-	1.506	-	(185.462)
Motor vehicles	(1.570.704)	(146.752)	12.906	18.581	493.073	(1.192.896)
Other	(402.611)	(51.406)	-	26.117	-	(427.900)
Total	(31.156.275)	(1.782.247)	605.945	108.208	15.861.132	(16.363.237)
Net Book Value	20.137.388		(118.169)	(235.218)	(7.917.382)	13.558.585

	1 January 2025	Additions	Disposals	Currency translation adjustments	Transfer to Assets Held for Sale	30 June 2025
Cost:						
Real estates	42.446.772	4.763.614	(2.074.309)	172.425	-	45.308.502
Fixtures	54.087	60.152	(38.091)	707	-	76.855
Motor vehicles	2.224.620	359.890	(21.560)	(6.611)	-	2.556.339
Other	2.892.620	92.122	-	(57.112)	-	2.927.630
Total	47.618.099	5.275.778	(2.133.960)	109.409	-	50.869.326
Accumulated Depreciation:						
Real estates	(25.244.964)	(3.160.486)	1.270.375	(38.009)	-	(27.173.084)
Fixtures	(60.040)	(6.520)	38.091	2.123	-	(26.346)
Motor vehicles	(1.382.840)	(210.033)	11.438	1.032	-	(1.580.403)
Other	(359.045)	(51.229)	-	9.948	-	(400.326)
Total	(27.046.889)	(3.428.268)	1.319.904	(24.906)	-	(29.180.159)
Net Book Value	20.571.210		(814.056)	84.503	-	21.689.167

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NOTE 17 - GOODWILL

The movements in goodwill for the years ended 30 June 2026 and 2025 are as follows:

	2026	2025
1 January	24.205.013	24.872.810
Transfer to Assets Held for Sale (*)	(6.707.525)	-
Currency translation adjustments	(767.779)	(259.954)
30 June	16.729.709	24.612.856

(*) On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV. During the reporting period, within the scope of the plan for the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations". As a result of this classification, a total net asset value of TL (3.983.077) was classified as held for sale. The sale transaction of the aforementioned shares was completed after the reporting period, on 31 July 2026, and as of this date, the Group's shareholding ratio in CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. became 0%.

NOTE 18 - FINANCIAL LIABILITIES

Short term funds borrowed, bank borrowings and debt securities:

	30 June 2026	31 December 2025
Short term	152.454.637	187.419.781
Short term portion of long term	112.281.324	132.174.664
Total short term	264.735.961	319.594.445
Long term funds borrowed, bank borrowings and debt securities:		
Long term	373.361.819	334.313.269
Total	638.097.780	653.907.714

Maturity analysis as of 30 June 2026 and 31 December 2025 is as follows:

	30 June 2026	31 December 2025
Up to 3 months	90.179.547	110.659.410
3 to 12 months	174.556.414	208.935.035
Short term borrowings and short-term portion of long-term borrowings	264.735.961	319.594.445
1 to 5 years	247.391.003	228.634.870
Over 5 years	125.970.816	105.678.399
Long term borrowings	373.361.819	334.313.269
Total financial liabilities	638.097.780	653.907.714

The detail of short term and long term borrowings at 30 June 2026 and 31 December 2025 are as follows:

Currency	Interest Rate (%)	Short term	Long term	Total
TRY	20,32%-47,50%	44.668.137	21.819.184	66.487.321
USD	2,91%-8,98%	159.360.191	276.522.246	435.882.437
EUR	0,55%-5,80%	59.182.224	69.605.056	128.787.280
Other	0,04%-7,55%	1.525.409	5.415.333	6.940.742
Total		264.735.961	373.361.819	638.097.780

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NOTE 18 - FINANCIAL LIABILITIES (Continued)

31 December 2025

Currency	Interest Rate (%)	Short term	Long term	Total
TRY	20,93%-50,00%	61.652.128	17.615.443	79.267.571
USD	0,84%-8,82%	187.051.373	238.505.933	425.557.306
EUR	0,12%-7,25%	66.004.140	76.571.111	142.575.251
Other	0,04%-7,55%	4.886.804	1.620.782	6.507.586
Total		319.594.445	334.313.269	653.907.714

Financial liability movement as follows:

	2026	2025
1 January	653.907.714	514.236.063
Additions	121.756.181	197.753.008
Transfer to liabilities held for sale	(18.528.451)	-
Payments	(29.484.924)	(58.859.713)
Interest accruals	3.349.085	2.779.189
Monetary gain/(loss)	(95.687.209)	(75.819.757)
Foreign exchange effects	2.785.384	8.496.673
30 June	638.097.780	588.585.463

Major borrowings in 2026:

Banking:

Issued securities:

The securities issued comprise instruments denominated in US Dollars, EUR, Sterlin and TRY.

As of 30 June 2026, the Group has issued securities of US Dollars 3.173.833 (TRY Equivalent: 147.237.134). The repayment of the issued securities are until 2035 (31 December 2025: US Dollars 3.245.827 – TRY 163.846.911).

As of 30 June 2026, the Group has issued securities of EUR 443.166 (TRY Equivalent: 23.525.962). The repayment of the issued securities are until 2029 (31 December 2025: EUR 443.396 – TRY 25.604.939).

As of 30 June 2026, the Group has issued securities of GBP 189.402 (TRY Equivalent: 11.658.443). The repayment of the issued securities are until 2026 (31 December 2025: GBP 231.051 – TRY 15.648.034).

In addition, as of 30 June 2026, the Group issued bonds with 1-3 months maturity of TRY 11.482.765, 3-6 months maturity of TRY 6.909.015, 1-4 years maturity of TRY 2.566.187 and with five year and over 8.547.413 (31 December 2025: 1-3 months term TRY 6.742.922, 3-6 months term TRY 7.554.736, five year and over TRY 4.645.278).

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NOTE 19 - LIABILITIES FROM LEASING TRANSACTIONS

The breakdown of the Group's obligations with respect to the lease transactions in accordance with TFRS 16 is as follows:

Liabilities from short-term lease transactions as of 30 June 2026:

	Up to 3 months	Between 3 to 12 months	Total
TRY	209.069	1.429.541	1.638.610
USD	25.569	347.943	373.512
EUR	20.335	-	20.335
30 June 2026	254.973	1.777.484	2.032.457

Liabilities from short-term lease transactions as of 31 December 2025:

	Up to 3 months	Between 3 to 12 months	Total
TRY	1.100.623	1.962.050	3.062.673
USD	6.836	248.613	255.449
EUR	27.123	-	27.123
31 December 2025	1.134.582	2.210.663	3.345.245

Liabilities from long-term lease transactions as of 30 June 2026:

30 June 2026	Between 1 to 2 years	Between 2 to 3 years	Between 3 to 4 years	Between 4 to 5 years	5 years and more	Total
TRY	504.431	890.145	354.048	1.489.273	5.831.376	9.069.273
USD	306.428	610.993	111.473	87.134	571.137	1.687.165
EUR	17.053	18.453	8.308	1.303	1.775	46.892
Total	827.912	1.519.591	473.829	1.577.710	6.404.288	10.803.330

Liabilities from long-term lease transactions as of 31 December 2025:

31 December 2025	Between 1 to 2 years	Between 2 to 3 years	Between 3 to 4 years	Between 4 to 5 years	5 years and more	Total
TRY	847.765	945.593	393.039	1.955.128	7.641.864	11.783.389
USD	302.206	531.722	86.675	175.824	631.149	1.727.576
EUR	36.163	39.455	29.627	18.636	42.882	166.763
Total	1.186.134	1.516.770	509.341	2.149.588	8.315.895	13.677.728

The movement table of liabilities arising from leasing transactions is as follows:

	2026	2025
1 January	17.022.973	16.565.624
Additions	3.283.064	5.327.751
Transfer to liabilities associated with assets held for sale (Note 24)	(4.946.758)	-
Payments	(2.070.843)	(3.128.480)
Interest accruals	821.442	1.685.386
Monetary gain/(loss)	(1.573.791)	(2.670.665)
Foreign exchange effects	299.700	133.414
30 June	12.835.787	17.913.030

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NOTE 20 - PAYABLES FROM FINANCE SECTOR OPERATIONS

Banking

	30 June 2026			31 December 2025		
	Demand	Time	Total	Demand	Time	Total
Saving deposits	518.809.669	913.657.598	1.432.467.267	579.564.523	947.080.145	1.526.644.668
Commercial deposits	236.736.334	654.528.120	891.264.454	246.829.914	580.030.811	826.860.725
Bank deposits	1.585.986	106.426.170	108.012.156	2.247.530	151.663.951	153.911.481
Funds provided from repo transactions	-	330.799.712	330.799.712	-	435.280.140	435.280.140
Other	26.499.951	19.508.399	46.008.350	20.847.298	14.942.483	35.789.781
Total	783.631.940	2.024.919.999	2.808.551.939	849.489.265	2.128.997.530	2.978.486.795

Effective interest rates of US Dollars, EUR and TRY denominated customer deposits are 4,27% (31 December 2025: 4,59%), 2,86% (31 December 2025: 2,92%) and 40,05% (31 December 2025: 37,66%).

As of 30 June 2026 and 31 December 2025, deposits and money market borrowings, the analysis of the remaining maturity dates in the contract are presented below:

	30 June 2026	31 December 2025
Up to 1 month	783.631.986	849.489.265
1 to 3 months	1.707.000.470	1.832.676.946
3 to 12 months	240.933.529	227.613.586
1 to 5 years	72.410.000	57.525.956
Over 5 years	4.575.954	11.181.042
Total	2.808.551.939	2.978.486.795

Financial services

	30 June 2026	31 December 2025
Payables from insurance sector operations	10.339.755	10.325.946
Total	10.339.755	10.325.946

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NOTE 21 - TAX ASSETS AND LIABILITIES

	30 June 2026	31 December 2025
Corporate and income taxes payable	25.996.484	14.601.065
Less: prepaid taxes	(15.070.111)	(12.807.817)
Total taxes payable	10.926.373	1.793.248

Current tax assets amount to TRY 578.259 (31 December 2025: TRY 348.933). Current tax liabilities amount to TRY 11.504.632 (31 December 2025: 2.142.181).

Turkish tax legislation does not permit a parent company and its subsidiaries to file a consolidated tax return. Therefore, provisions for taxes have been calculated on a separate-entity basis in these consolidated financial statements.

As of 30 June 2026, the corporate tax rate has been applied as 25% (Finance sector 30%) (2025: 25% (Finance sector 30%)) in the financial statements.

Corporation tax is payable for the Holding after adjusting for certain disallowable expenses, corporate income tax exemptions (participation exemption, and investment allowance, etc. and corporate income tax deductions (like research and development expenditures deduction). No further tax is payable unless the profit is distributed. On 4 June 2026, with Law No. 7582, the corporate tax rate applicable to the income to be derived as of 1 January 2027 from the activities of entities that have an industrial registry certificate and actually carry out manufacturing activities was reduced from 25% to 12,5%. Although the aforementioned amendment does not affect the current period tax calculations, it has been reflected in the deferred tax calculations in the consolidated financial statements as of 30 June 2026, taking into consideration whether the related income arises from manufacturing or non-manufacturing activities.

Deferred tax is calculated using the liability method on temporary differences between the carrying amounts of assets and liabilities in the financial statements and their tax bases. In the calculation of deferred tax, tax rates enacted as of the statement of financial position date in accordance with the prevailing tax legislation are used. While deferred tax liabilities are calculated for all taxable temporary differences, deferred tax assets arising from deductible temporary differences are calculated provided that it is highly probable that such differences will be utilized by obtaining taxable profit in the future. Provided that they are subject to the tax legislation of the same country and that there is a legally enforceable right to offset current tax assets against current tax liabilities, deferred tax assets and liabilities are offset against each other.

The corporate tax rate is applied to the tax base determined by adding expenses that are not deductible in accordance with tax laws to the commercial income of corporations and deducting exemptions (such as the participation income exemption) and deductions (such as the R&D deduction) stipulated in the tax laws. No other tax is payable unless profit is distributed.

Dividends paid to non-resident corporations, which have a place of business in Türkiye, or resident corporations are not subject to withholding tax. Otherwise, except from these corporations dividends subject to withholding tax at the rate of 15%. An increase in capital via issuing bonus shares is not considered as a profit distribution and thus does not incur withholding tax.

Corporations calculate temporary tax quarterly on their corporate income and declare it until the 10th day and pay it on the 17th day of the second month following each calendar quarter end. Advance tax paid by corporations is credited against the annual corporation tax liability. The balance of the advance tax paid may be refunded or used to set off against other liabilities to the government.

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NOTE 21 - TAX ASSETS AND LIABILITIES (Continued)

There is no practice in Türkiye to reach an agreement with the tax authority regarding the taxes to be paid. Corporate tax returns are submitted to the relevant tax office until the evening of the 25th day of the fourth month following the month in which the accounting period is closed. Tax inspection authorities can examine the accounting records within five years, and if an erroneous transaction is detected, the tax amounts may change due to the tax assessment to be made regarding the tax to be paid. Under the Turkish taxation system, tax losses can be carried forward to offset against future taxable income for up to five years. Tax losses cannot be carried back to offset profits from previous periods.

In parallel with the OECD Pillar Two implementations, the Domestic Minimum Global Corporate Tax practice has also been adopted in Türkiye, as in many European countries, for multinational companies operating in more than one country with consolidated revenue of EUR 750 million or more. Our companies are also within the scope of this practice and, according to the regulation, starting from 2024, a corporate tax burden of at least 15% will be required for each country in which operations are conducted, based on profit before tax in the financial statements prepared in accordance with international accounting standards (basically, net deferred tax expense and current period tax accrual are included in the numerator of this calculation, while profit before tax subject to certain adjustments is included in the denominator). For the financials of countries bearing a tax burden below 15%, an additional tax will be paid to bring the tax burden up to 15%.

As part of this implementation, transition relief measures, including the temporary safe harbor rule, have been introduced. One such measure is the Country-by-Country Reporting Temporary Safe Harbor, which provides that if a country's tax burden is at least 17% in 2026, and 17% in 2027, no additional Global Minimum Corporate Tax calculation and payment will be required. According to the Group's revenue projections which are updated at year-ends, the expected tax burden meets these safe harbor thresholds, and therefore, no additional Global Minimum Corporate Tax payment is expected for 2026, and 2027.

The second development is the enactment of the Local Minimum Corporate Tax, which will be applied at a 10% rate from 2025 onwards. While the Global Minimum Corporate Tax requires a minimum 15% tax burden on financial statements prepared under international accounting standards starting in 2024, the Local Minimum Corporate Tax requires that corporate tax, calculated based on taxable financial statements, must be at least 10% of taxable income starting from 2025. If the corporate tax amount falls below 10%, it will be increased to meet this minimum threshold. For incentive certificates obtained before August 2, 2024 (excluding investment revisions made after this date), unused investment contribution amounts will be deducted from the calculation, and the Local Minimum Corporate Tax payable for the relevant fiscal period will be determined accordingly.

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NOTE 21 - TAX ASSETS AND LIABILITIES (Continued)

Tax amounts related to comprehensive income items in the consolidated statement of other comprehensive profit or loss for the period ended 30 June 2026 and 30 June 2025 are as follows:

	30 June 2026			30 June 2025		
	Before Tax	Tax Charge	After Tax	Before Tax	Tax Charge	After Tax
Fair value gains/(losses)						
from financial assets						
through other						
comprehensive income	(14.466.691)	3.544.339	(10.922.352)	(6.717.194)	1.813.643	(4.903.551)
Cash flow hedges	(3.983.163)	995.786	(2.987.377)	(5.041.416)	1.260.348	(3.781.068)
Financial assets related to						
the hedging of net investment						
in a foreign operation	(3.974.256)	1.192.277	(2.781.979)	(16.058.825)	4.817.648	(11.241.177)
Currency translation						
differences	(13.440.085)	-	(13.440.085)	6.147.528	-	6.147.528
Actuarial (losses)/gains	(515.899)	118.656	(397.243)	(751.474)	172.838	(578.636)
Other comprehensive income	(36.380.094)	5.851.058	(30.529.036)	(22.421.381)	8.064.477	(14.356.904)

Tax Advantages Obtained Under the Investment Incentive System:

In accordance with the Decision No. 2012/3305 on State Aids for Investments, dated June 15, 2012, profits derived from investments covered by an incentive certificate are subject to reduced corporate tax rates starting from the fiscal period in which the investment is partially or fully operational, until the specified investment contribution amount is reached.

Additionally, during the investment period, reduced corporate tax rates may also be applied to the investor's profits from other activities, provided that the total amount of investment expenditure does not exceed the investment contribution amount and does not exceed 80% of the total investment contribution amount.

As of 30 June 2026, the deferred tax asset recognized under investment incentives amounts to TRY 358.027 TL(31 December 2025: TRY 653.118).

Deferred tax

The Group recognises deferred tax assets and liabilities based upon temporary differences arising between their financial statements as reported under TAS and their statutory tax financial statements. The aforementioned temporary differences arise from the recognition of income and expenses in different reporting periods in accordance with TFRS and tax legislation, as well as from tax loss carryforwards and investment allowance exemptions. Deferred tax assets and liabilities calculated based on the liability method over temporary differences to be realized in future periods are measured using a tax rate of 25% for Türkiye (12,5% for entities actually carrying out manufacturing activities in respect of such activities) (Finance sector 30%).

Since the subsidiaries and joint ventures which are separately taxpayers presented their deferred tax assets and liabilities as net values in their financial statements, the effect of the presentation of the net amounts has been reflected to the Group's consolidated balance sheet. Temporary differences and deferred tax assets and liabilities presented in the table below are based on the gross values.

Deferred tax assets/(liabilities) for the years ended at 30 June 2026 and 31 December 2025 are as follows:

	30 June 2026	31 December 2025
Deferred tax assets	2.804.572	6.702.314
Deferred tax liabilities	(19.795.457)	(29.954.588)
Net Deferred Tax Assets/(Liabilities)	(16.990.885)	(23.252.274)

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NOTE 21 - TAX ASSETS AND LIABILITIES (Continued)

Deferred tax (continued)

The movements in deferred tax assets/(liabilities) for the three-month periods ended 30 June 2026 and 30 June 2025 are as follows:

	2026	2025
1 January	(23.252.274)	(13.976.320)
Charged to equity	5.851.058	8.064.477
Transfer to assets held for sale	(4.308.334)	-
Change in foreign currency translation differences	63.452	154.381
Charged to statement of profit or loss	4.655.213	(1.771.524)
30 June	(16.990.885)	(7.528.986)

The deferred tax assets and liabilities calculated using the accumulated temporary differences and the applicable tax rates are as follows:

	Total temporary differences		Deferred tax assets/(liabilities))	
	30 June 2026	31 December 2025	30 June 2026	31 December 2025
Tangible and intangible assets	50.657.272	47.407.694	(14.690.609)	(13.748.231)
Inventories	67.833	(378.225)	22.369	94.556
Expected credit losses for loans	(32.555.405)	(36.227.459)	9.766.621	10.865.123
Provision for severance pay	(4.651.515)	(5.737.536)	1.255.909	1.549.135
Litigation provisions	(61.808)	(121.897)	18.251	33.771
Carry forward tax losses	-	-	2.690.084	6.125.904
Investment incentives	-	-	358.027	653.118
Doubtful receivables provisions	(17.603)	(33.327)	5.124	9.799
Derivative instruments	21.715.148	66.300.783	(6.578.723)	(19.912.871)
Financial lease liabilities	(215.626)	(5.156.460)	43.772	1.289.114
Securities valuation differences	34.429.313	40.072.287	(8.670.525)	(10.186.215)
Fair value differences of financial assets and	457.154	4.774.637	(116.317)	(1.193.660)
Geographical region risk provision	4.533.724	4.875.334	(1.149.120)	(1.227.520)
R&D Discounts	(3.096.571)	(3.159.412)	689.231	789.852
Other temporary differences	2.645.746	(6.691.048)	(634.979)	1.605.851
Deferred tax assets/liabilities (net)			(16.990.885)	(23.252.274)

The Group has no accumulated losses over which deferred tax assets have not been recognized. As of 30 June 2026, the Group has carried forward tax losses amounting to TRY 10.279.303 (31 December 2025: TRY 24.969.934) over which deferred tax assets are calculated and these carry forward tax losses can be deducted from the corporate income for a period not exceeding five years.

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NOTE 22 - PROVISIONS, CONTINGENT ASSETS AND LIABILITIES

Other short-term provisions	30 June 2026	31 December 2025
Insurance technical provisions	53.875.720	52.091.017
Provision for liabilities	1.734.127	2.519.686
<i>Credit bonus provision</i>	785.104	851.891
<i>Uncompensated and not encasheddi</i>		
<i>non-cash loans</i>	700.107	866.489
<i>Provisions for litigation</i>	248.916	801.306
Other debt provisions	4.533.943	5.787.835
Total	60.143.790	60.398.538

Other long-term provisions	30 June 2026	31 December 2025
Insurance technical provisions	57.251.340	54.326.861
Provision for liabilities	2.629.580	2.896.019
<i>Provisions for litigation</i>	627.383	753.170
<i>Other long-term provisions</i>	2.002.197	2.142.849
Total	59.880.920	57.222.880

NOTE 23 - OTHER ASSETS AND LIABILITIES

Other Current Assets	30 June 2026	31 December 2025
Reinsurance share of insurance liabilities	22.595.431	22.923.728
Cheques in clearance	11.637.743	8.703.546
Deductible, deferred and other VAT	731.091	1.028.651
Other current assets	2.442.175	1.930.533
Total	37.406.440	34.586.458

Other Non-Current Assets	30 June 2026	31 December 2025
Long-term tax receivables and other legal receivables	-	32.243
Other non-current assets	1.394.927	1.853.311
Total	1.394.927	1.885.554

Other Short - Term Liabilities	30 June 2026	31 December 2025
Cheques in clearance	29.443.409	16.360.903
Saving deposits insurance	1.212.717	1.254.107
Other short - term liabilities	7.412.591	5.913.152
Total	38.068.717	23.528.162

Other Long - Term Liabilities	30 June 2026	31 December 2025
Other long - term liabilities(*)	11.235.409	13.345.804
Total	11.235.409	13.345.804

(*) It consists of loans utilized by Sabancı Renewables Inc. for the installation of energy panels in the United States of America and which are within the scope of tax equity investment.

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**NOTE 24 - ASSETS AND LIABILITIES CLASSIFIED AS HELD FOR SALE AND
DISCONTINUED OPERATION**

Assets held for sale:

On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV.

As of 30 June 2026, the assets and liabilities of CarrefourSA were classified as a Disposal Group Held for Sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations" and presented separately in the balance sheet. The aforementioned operations are included in the Group's segment reporting note (Note 4).

Since the existing net liability position presented in the Group's consolidated balance sheet relating to CarrefourSA covers the amount of net financial liabilities expected to be assumed as a result of the sale and closing adjustments, no additional impairment provision was recognized as of 30 June 2026 for the aforementioned operations held for sale.

	30 June 2026
Cash and cash equivalents	3.314.609
Trade receivables	2.474.339
Inventories	10.591.010
Property, plant and equipment	5.240.830
Right-of-use assets	7.753.575
Intangible assets, including goodwill	7.191.100
Deferred tax assets	4.308.326
Other assets	1.447.554
Total assets held for sale	42.321.343
Financial liabilities	27.583.119
Trade payables	15.107.140
Provision for employee termination benefits	1.337.604
Other liabilities	2.276.557
Total liabilities associated with assets held for sale	46.304.420
Net assets of the Group to be disposed of	(3.983.077)

Details of the disposal group classified as held for sale, comprising the principal assets and liabilities, are presented below:

	30 June 2026	30 June 2025
Opening, net book value	7.074.212	6.884.978
Acquired (*)	(3.041.770)	267.599
Disposed of (-), net	(69.876)	(133.328)
Impairment (-)	-	(872)
Closing, net book value	3.962.566	7.018.377

(*) On 17 April 2026, Share Transfer Agreement was signed regarding the sale and transfer to the buyer, Yeni Mağazacılık A.Ş., of all of the shares representing 57.12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary held by the Group, together with the 32.16% shareholding held by the other principal shareholder, Carrefour Nederland BV. During the reporting period, within the scope of the plan for the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations". As a result of this classification, a total net asset value of TL (3.983.077) was classified as held for sale. The sale transaction of the aforementioned shares was completed after the reporting period, on 31 July 2026, and as of this date, the Group's shareholding ratio in CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. became 0%.

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NOTE 25 - EQUITY

Hacı Ömer Sabancı Holding A.Ş. Holding's authorised and issued capital consists of 210.037.596.918 (31 December 2025: 210.037.596.918) shares of Kr1 each.

The Holding's authorised and paid-in share capital and shareholding structure at 30 June 2026 and 31 December 2025 is as follows:

Shareholders:	Share (%)	30 June 2026	Share (%)	31 December 2025
Sakıp Sabancı Holding A.Ş.	13,90	291.901	13,90	291.901
Serra Sabancı	7,02	147.371	7,02	147.371
Suzan Sabancı Sabancı	6,84	143.673	6,84	143.673
Çiğdem Sabancı	6,84	143.673	6,84	143.673
Other	65,40	1.373.758	65,40	1.373.758
Share capital	100,00	2.100.376	100,00	2.100.376

Adjustment to share capital(*)	191.770.886	191.770.886
Total share capital	193.871.262	193.871.262
Share buyback (-)	(32.541)	(32.541)
Share premium	787.537	787.537

(*) Adjustment to share capital includes the restatement effect of cash and cash equivalent contributions to share capital measured in accordance with TAS 29 and fair value differences of share issues within the context of acquisitions and mergers.

Share Buyback

The Board of Directors of Sabancı Holding have adopted the resolutions in its meeting dated November 9, 2021, for the purposes of supporting price performance of SAHOL shares in the equity market, and hence reducing the net asset value discount by bringing SAHOL shares closer to its fair value, and providing shareholders with a more attractive long-term investment opportunity. Shares buy-back shall be initiated pursuant to the Capital Markets Board's Communiqué on Share Buy-Back No. II-22.1 and the related announcements dated July 21, 2016 and July 25, 2016. In the scope of the relevant decision, considering matching orders as of 30 June 2026, shares with a nominal value of 4.850.000 TL of the company's capital were taken back (31 December 2025: TRY 4.850.000). Çimsa Cement Industry and Trade Inc. As a result of the capital increase due to the merger, SAHOL shares with a nominal value of TRY 27.691.000 were allocated to Çimsa in exchange for its existing shares in Exsa's capital. The nominal value of the shares repurchased by the Company and its subsidiaries on a consolidated basis is 32.541.000 TL as of 30 June 2026. These treasury shares with a nominal value were repurchased for a total consideration of TRY 2.821.810 including transaction costs (31 December 2025: TRY 3.019.726). As of the reporting date, no sales of the repurchased shares have taken place.

Restricted Reserves

The legal reserves consist of first and second reserves, appropriated in accordance with the Turkish Commercial Code (TCC). The Company reserves 5% of the historical statutory profit as first legal reserve, until the total reserve reaches 20% of the historical paid in share capital. Under the TCC, the legal reserves can only be used to offset losses and are not available for any other usage unless they exceed 50% of paid-in share capital.

Dividend Distribution

Listed companies processes their profit distributions according to the II-19.1 numbered CMB profit distribution declaration become effective on or after 1 February 2014.

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NOTE 25 – EQUITY (Continued)

Dividend Distribution(continued)

Group companies distribute their profits within the frame of profit distribution policies determined by general assembly and according to the related declaration by the approval of general assembly. Within the mentioned declaration, minimum rate of distribution is not determined. Companies distribute their profits according to the predetermined terms in their articles of incorporation or profit distribution policies.

At the Ordinary General Assembly of Hacı Ömer Sabancı Holding A.Ş. held on 30 June 2026, it was resolved to distribute a total gross cash dividend of TRY 2,969,007,455 to shareholders from the net distributable profit for the period included in the financial statements prepared in accordance with TAS/IFRS as of 31 December 2025, and to distribute the cash dividends and profit shares to shareholders in cash starting from 1 April 2026.

The historical amounts of the following equity accounts of Sabancı Holding, together with the effects of inflation adjustment, are presented below as of 30 June 2026 in accordance with IFRS and Tax Procedure Law (VUK) financial statements.

30 June 2026 (IFRS)	Historic value	Inflation adjustments effects	Indexed value
Paid-in share capital	2.100.376	191.770.886	193.871.262
Share premium	21.670	765.867	787.537
Legal reserves	469.926	12.241.076	12.711.002
Special reserves	2.814.670	6.573.181	9.387.851

30 June 2026 (TPL)	Historic value	Inflation adjustments effects	Indexed value
Paid-in share capital	2.100.376	143.807.493	145.907.869
Share premium	21.670	9.682.272	9.703.942
Legal reserves	469.926	11.672.059	12.141.985
Special reserves	2.814.670	7.018.709	9.833.379

NOTE 26 - REVENUE AND COST OF SALES

Non-finance sector

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Domestic sales	126.153.170	133.232.046	63.300.586	67.016.904
Foreign sales	13.774.987	15.777.191	6.491.685	8.291.123
Less: Discounts	(4.800.245)	(5.395.013)	(2.492.715)	(2.745.290)
Total	135.127.912	143.614.224	67.299.556	72.562.737

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Cost of raw materials and merchandises	(93.435.636)	(96.556.747)	(46.213.932)	(47.530.670)
Change in finished good, work in progress and merchandises	(796.972)	(1.229.797)	(306.352)	(1.663.622)
Personnel expenses	(4.558.492)	(5.124.375)	(2.124.683)	(2.465.264)
Depreciation and amortisation	(3.653.521)	(2.993.125)	(1.769.531)	(1.473.355)
Other	(10.639.443)	(13.560.998)	(5.090.520)	(6.414.055)
Total	(113.084.064)	(119.465.042)	(55.505.018)	(59.546.966)

Finance sector

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Interest income	367.824.316	436.573.768	185.327.468	216.443.387
Insurance premiums	39.752.091	36.152.851	19.056.643	16.598.818
Commission income	84.469.436	82.827.720	43.622.167	42.592.401
Total	492.045.843	555.554.339	248.006.278	275.634.606

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Interest expenses	(308.441.721)	(385.002.054)	(161.352.499)	(197.850.144)
Insurance premiums	(37.133.931)	(35.371.383)	(16.511.511)	(14.334.221)
Commission expenses	(12.404.286)	(12.688.941)	(8.066.884)	(6.396.784)
Total	(357.979.938)	(433.062.378)	(185.930.894)	(218.581.149)

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NOTE 27 – EXPENSES BY NATURE

Research and development expenses

Allocation of research and development expenses on nature basis for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Personnel expenses	(96.755)	(115.195)	(43.313)	(35.776)
Depreciation and amortization expenses	(33.338)	(18.257)	(15.610)	(8.339)
Consultancy expenses	(2.333)	(3.180)	(958)	(1.057)
Repair and maintenance expenses	(878)	(2.219)	(495)	(247)
Other	(24.182)	(51.079)	(12.571)	(16.569)
Total	(157.486)	(189.930)	(72.947)	(61.988)

Marketing expenses

Allocation of marketing, selling and distribution expenses on nature basis for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Bank promotion expenses	(18.051.676)	(16.302.414)	(9.882.184)	(7.992.828)
Personnel expenses	(7.774.226)	(8.670.504)	(3.697.867)	(4.369.740)
Depreciation and amortization expenses	(3.228.500)	(3.483.167)	(1.590.132)	(1.741.477)
Rent expenses	(1.491.634)	(1.570.294)	(775.639)	(776.245)
Transportation, logistic and distribution expenses	(922.664)	(902.557)	(667.736)	(560.661)
Advertisement expenses	(827.649)	(1.020.937)	(417.639)	(505.303)
Energy expenses	(505.540)	(713.681)	(72.180)	(257.684)
Outsourced services	(331.300)	(357.334)	(159.960)	(174.758)
Maintenance and repair expenses	(278.984)	(306.939)	(141.519)	(275.295)
Consultancy expenses	(181.014)	(130.100)	(90.349)	(74.878)
Insurance expenses	(112.732)	(121.719)	(56.145)	(58.687)
Communication expenses	(4.072)	(32.928)	(2.087)	(29.543)
Other	(566.356)	(693.366)	(297.900)	(115.633)
Total	(34.276.347)	(34.305.940)	(17.851.337)	(16.932.732)

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NOTE 27 – EXPENSES BY NATURE (Continued)

General administrative expenses

Allocation of general administrative expenses on nature basis for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Personnel expenses	(39.997.011)	(35.913.163)	(18.143.342)	(17.558.281)
Depreciation and amortization expenses	(10.419.630)	(9.987.298)	(5.155.596)	(4.993.688)
Taxes, duties and fees	(4.647.844)	(4.709.287)	(2.249.303)	(2.107.401)
Maintenance and repair expenses	(4.430.788)	(4.358.154)	(2.324.798)	(2.139.970)
Consultancy expenses	(2.959.400)	(2.758.507)	(1.566.443)	(1.184.408)
Savings deposit insurance fund expenses	(2.649.271)	(2.669.244)	(1.156.058)	(1.182.120)
Communication expenses	(1.641.339)	(1.614.394)	(871.652)	(870.076)
Advertisement expenses	(1.770.465)	(1.636.303)	(988.542)	(710.235)
Energy expenses	(371.809)	(478.331)	(158.667)	(186.342)
Outsourced services	(713.153)	(184.134)	(541.118)	(6.808)
Insurance expenses	(308.006)	(280.331)	(125.709)	(191.991)
Other	(8.439.723)	(11.552.907)	(2.851.162)	(7.638.848)
Total	(78.348.439)	(76.142.053)	(36.132.390)	(38.770.168)

NOTE 28 - OTHER INCOME AND EXPENSES FROM OPERATING ACTIVITIES

The details of other income from operating activities for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Foreign exchange gains resulting from operations	3.532.619	3.693.238	895.264	1.788.301
Due date income from trade receivables	407.194	388.809	236.256	170.341
Other income (*)	14.366.230	15.019.757	7.785.471	7.460.835
Total	18.306.043	19.101.804	8.916.991	9.419.477

(*) Other incomes are related to insurance companies' investment income transferred to technical profit.

The details of other expenses from operating activities for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Foreign exchange losses resulting from operations	(2.978.499)	(2.868.035)	(594.788)	(1.510.429)
Due date expense from trade operations	(4.624.098)	(5.460.727)	(2.330.491)	(2.799.116)
Provision expense	(63.171)	(25.772)	(47.591)	(18.767)
Other expenses	(2.323.092)	(2.223.198)	(997.584)	(1.243.508)
Total	(9.988.860)	(10.577.732)	(3.970.454)	(5.571.820)

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NOTE 29 - INCOME AND EXPENSES FROM INVESTING ACTIVITIES

The details of other income from investing activities for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Income from investing activities				
Income on disposals of subsidiary(*)	10.298.902	-		
Dividend income	336.273	145.852	205.609	126.809
Profit from sales on property, plant and equipment	740.888	22.357	720.670	9.009
Other	63.942	24.283	41.121	6.771
Total	11.440.005	192.492	11.266.302	142.589

(*) The transfer of all of the shares owned by the Company in Akçansa Çimento Sanayi ve Ticaret A.Ş., with a nominal value of TL 76.035.136,43, to Heidelberg Materials AG was completed as of 18 June 2026 for a consideration of US Dollars 427.882.713 (TL 19.781.317.340). As a result of the sale transaction, the application of the equity method was discontinued as of the transfer date.

The details of other expenses from investing activities for the years ended 30 June 2026 and 2025 are as follows:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Expenses from investing activities				
Loss on sale of fixed assets	(5.044)	(15.742)	-	(15.337)
Other	(158.697)	(468.688)	(94.368)	(463.358)
	(163.741)	(484.430)	(94.368)	(478.695)

NOTE 30 - FINANCE INCOME/EXPENSES

Financial income and expenses of non-banking segments:

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Financial income				
Interest income	2.527.702	2.765.204	1.491.635	1.639.726
Foreign exchange gains	551.786	1.063.763	249.933	557.410
Other financial income	1.194.820	1.162.682	421.844	407.275
Total	4.274.308	4.991.649	2.163.412	2.604.411

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Financial expenses				
Interest expense	(9.111.731)	(7.517.848)	(4.943.971)	(3.743.643)
Foreign exchange losses	(307.356)	(639.954)	(204.867)	(414.662)
Other financial expenses	(3.037.294)	(3.554.454)	(1.554.136)	(2.055.672)
Total	(12.456.381)	(11.712.256)	(6.702.974)	(6.213.977)

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NOTE 31 - RELATED PARTY DISCLOSURES

Related party balances	30 June 2026	31 December 2025
Receivables from finance sector activities	24.465.039	25.413.995
Receivables from finance sector activities	20.504.769	14.670.550
Trade receivables	376.753	693.235
Trade payables	1.870.728	2.143.293
Other receivables	156.573	182.249
Other payables	43.226	131.121

Related party transactions	30 June 2026	30 June 2025
Goods and services sales	618.821	873.030
Goods and services purchases	(756.689)	(946.278)
Interest income	2.580.825	2.725.886
Interest expense	(1.325.521)	(223.584)
FX Income	970.213	680.906

The Group's joint ventures are recognised in the consolidated financial statements using the equity method. Accordingly, transactions between Group subsidiaries and joint ventures and balances from joint ventures may not be eliminated.

30 June 2026	Enerjisa Enerji	Enerjisa Üretim	Brisa	Temsa Ulaşım	Akçansa	Total
Related party balances						
Receivables from finance sector	6.896.831	14.201.028	2.775.357	591.823	-	24.465.039
Receivables from finance sector	8.346.020	10.813.544	1.183.642	161.563	-	20.504.769
Trade receivables	16.603	5.591	350.291	4.268	-	376.753
Trade payables(*)	1.629.311	241.261	156	-	-	1.870.728
Other receivables	137.578	1.667	17.221	107	-	156.573
Other payables	43.226	-	-	-	-	43.226

30 June 2026	Enerjisa Enerji	Enerjisa Üretim	Brisa	Temsa Ulaşım	Akçansa	Total
Related party transactions						
Goods and services sales	102.508	12.152	465.275	33.375	5.511	618.821
Goods and services purchases	(12.093)	(667.427)	(1.437)	-	(75.732)	(756.689)
Interest income	1.453.644	686.599	440.582	-	-	2.580.825
Interest expense	(843.148)	(303.310)	(82.446)	(40.634)	(55.983)	(1.325.521)
FX Income	-	970.213	-	-	-	970.213

31 December 2025	Enerjisa Enerji	Enerjisa Üretim	Brisa	Temsa Ulaşım	Akçansa	Toplam
Related party balances						
activities	8.761.112	13.146.863	3.417.701	88.319	-	25.413.995
Receivables from finance sector	3.614.425	6.816.641	2.531.791	134.478	1.573.215	14.670.550
Trade receivables	39.812	119.083	491.822	-	42.518	693.235
Trade payables	2.084.499	57.781	1.013	-	-	2.143.293
Other receivables	157.967	-	17.109	425	6.748	182.249
Other payables	55.820	-	75.301	-	-	131.121

30 June 2025	Enerjisa Enerji	Enerjisa Üretim	Brisa	Temsa Ulaşım	Akçansa	Total
Related party transactions						
Goods and services sales	134.410	11.890	631.614	77.322	17.794	873.030
Goods and services purchases	(29.547)	(532.989)	-	-	(383.742)	(946.278)
Interest income	1.504.678	962.090	259.118	-	-	2.725.886
Interest expense	(2.169)	(117.769)	(4.609)	(1.491)	(97.546)	(223.584)
FX Income	-	680.906	-	-	-	680.906

(*)The aforementioned trade payable arose within the scope of an intra-Group capital expenditure transaction.

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NOTE 31 - RELATED PARTY DISCLOSURES(Continued)

Key management personnel compensation

The Group defined its key management as board of directors, general manager, general secretary, group chiefs, head of departments and group directors.

Short term benefits include wages, bonuses, social security, health insurance, unused vacation, premium bonuses and incentive premiums. Other long term benefits include private pension system payments. Benefits resulted from discharge include severance pay and unused vacation payments for executive management who is discharged as a result of transfer or retirement.

The detailed schedule of compensation paid or payable to key management for the periods ended 30 June 2026 and 2025 are as follows:

	30 June 2026	30 June 2025
Short term benefits	404.918	747.638
Benefits resulted from discharge	5.867	74.860
Other long term benefits	5.591	7.915
Total	416.376	830.413

NOTE 32 – COMMITMENTS

Commitments - other companies	30 June 2026	31 December 2025
Letters of guarantees given	49.284.323	51.125.724
Letters of credits	2.649.642	2.491.185
Other guarantees	1.704.344	2.936.511
Total	53.638.309	56.553.420

Commitments - banking segment	30 June 2026	31 December 2025
Letters of guarantees given	461.975.905	441.530.891
Letters of credits	68.879.373	57.547.609
Acceptance credits	933.135	986.355
Other guarantees	125.920.135	120.265.693
Total	657.708.548	620.330.548

It was previously announced to the public that, due to the flood that occurred at PT Indo Kordsa, one of the subsidiaries of Kordsa, one of our Group companies, insurance income amounting to US Dollars 20 million (TL 842,5 million in total) was recognized in the financial statements for the third quarter of 2025. Within the scope of the negotiations held with the insurance company, the aforementioned insurance income was revised to US Dollars 25 million. Accordingly, additional insurance income amounting to US Dollars 5 million (TL 230 million) was reflected in the financial statements for the second quarter of 2026.

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NOTE 32 – COMMITMENTS (Continued)

The maturity analysis of the off-balance sheet assets of the Banking segment at 30 June 2026 is as follows:

	Up to 1 year	Over 1 year	Total
Letters of guarantees given	257.872.359	204.103.546	461.975.905
Letters of credits	63.220.758	5.658.615	68.879.373
Acceptance credits	933.135	-	933.135
Other guarantees	26.645.703	99.274.432	125.920.135
Total	348.671.955	309.036.593	657.708.548

The maturity analysis of the off-balance sheet assets of the Banking segment at 31 December 2025 is as follows:

	Up to 1 year	Over 1 year	Total
Letters of guarantees given	244.564.206	196.966.685	441.530.891
Letters of credits	52.772.831	4.774.778	57.547.609
Acceptance credits	975.755	10.600	986.355
Other guarantees	26.680.475	93.585.218	120.265.693
Total	324.993.267	295.337.281	620.330.548

The economic sector risk concentrations of the commitments of the Banking segment at 30 June 2026 and 31 December 2025 are as follows:

	30 June 2026	31 December 2025
Wholesale	137.246.591	132.754.339
Construction	136.394.917	106.059.833
Small-scale retailers	65.828.061	61.550.291
Financial institutions	77.430.454	69.626.920
Other manufacturing	63.471.789	59.982.715
Steel and mining	41.181.911	38.703.976
Food and beverage	18.816.583	17.360.643
Electricity, gas and water	12.848.196	15.973.762
Textile	15.222.124	16.310.711
Transportation	13.397.578	12.999.695
Automotive	12.385.418	12.306.131
Chemicals	8.392.872	9.334.021
Tourism	5.711.930	7.022.843
Agriculture and forestry	3.484.234	4.423.603
Telecommunications	5.063.410	13.572.831
Electronics	1.588.277	1.518.375
Other	39.244.203	40.829.859
Total	657.708.548	620.330.548

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NOTE 32 – COMMITMENTS (Continued)

Collaterals, pledges and mortgages ("CPM") given by the Subsidiaries at 30 June 2026 is as follows:

	30 June 2026				
	Total TL Equivalent	TL	USD	EUR	Other
A, Total amount of the Collaterals given for its own legal entity	31.267.508	19.601.233	116.854	113.308	208.716
B, Collaterals given on behalf of fully consolidated companies	22.134.476	17.359.531	89.901	11.042	1.689
C, Collaterals given on behalf of the third parties' debt for continuation of their economic activities	657.708.548	425.545.234	2.590.679	1.922.887	192.623
D, Total amount of other Collaterals	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Collaterals	711.110.532	462.505.998	2.797.434	2.047.237	403.028
A, Total amount of the mortgages given for its own legal entity	1.259	1.259	-	-	-
B, Mortgages given on behalf of fully consolidated companies	-	-	-	-	-
C, Mortgages given on behalf of third parties' debt for continuation of their economic activities	235.066	-	-	-	235.066
D, Total amount of other Mortgages	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Mortgages	236.325	-	-	-	235.066
A, Total amount of the pledges given for its own legal entity	-	-	-	-	-
B, Pledges given on behalf of fully consolidated companies	-	-	-	-	-
C, Pledges given on behalf of third parties' debt for continuation of their economic activities	-	-	-	-	-
D, Total amount of other Pledges	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Pledges	-	-	-	-	-

As of 30 June 2026, the ratio of other CPMs granted by the Group to the Group's total equity is "0".

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NOTE 32 – COMMITMENTS (Continued)

Collaterals, pledges and mortgages ("CPM") given by the Subsidiaries at 31 December 2025 is as follows:

	31 December 2025				
	Total TL Equivalent	TL	USD	EUR	Other
A, Total amount of the Collaterals	33.254.694	23.376.294	79.324	89.905	552.366
given for its own legal entity					
B, Collaterals given on behalf of fully consolidated companies	23.113.004	16.684.355	107.968	12.713	228.378
C, Collaterals given on behalf of the third parties' debt for continuation of their economic activities	620.330.548	388.760.313	2.347.168	1.717.571	11.438.514
D, Total amount of other Collaterals	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Collaterals	676.698.246	428.820.962	2.534.460	1.820.189	12.219.258
A, Total amount of the mortgages	185.722	-	-	-	185.722
given for its own legal entity					
B, Mortgages given on behalf of fully consolidated companies	-	-	-	-	-
C, Mortgages given on behalf of third parties' debt for continuation of their economic activities	-	-	-	-	-
D, Total amount of other Mortgages	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Mortgages	185.722	-	-	-	185.722
A, Total amount of the pledges	-	-	-	-	-
given for its own legal entity					
B, Pledges given on behalf of fully consolidated companies	-	-	-	-	-
C, Pledges given on behalf of third parties' debt for continuation of their economic activities	-	-	-	-	-
D, Total amount of other Pledges	-	-	-	-	-
i, Given on behalf of majority shareholder	-	-	-	-	-
ii, Given on behalf of other group companies which are not in the scope of B and C	-	-	-	-	-
iii, Given on behalf of third parties which are not in scope of C	-	-	-	-	-
Total Pledges	-	-	-	-	-

As of 31 December 2025, the ratio of other CPMs granted by the Group to the Group's total equity is "0".

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NOTE 33 - EXPLANATIONS REGARDING NET MONETARY POSITION GAINS/(LOSSES)

Non-monetary items	1 January- 30 June 2026	1 January- 30 June 2025
Balance sheet items	(27.886.820)	(38.106.937)
Inventories	483.865	321.412
Investments accounted through equity method		
financial assets,	25.168.473	25.974.114
Investment properties	1.200.558	619.994
Property, plant and equipment	15.638.836	16.572.723
Intangible assets	430.230	237.659
Goodwill	803.439	1.670.825
Transfer to Assets Held for Sale (*)	1.815.875	-
Other current assets	8.696.154	3.927.461
Other liabilities	(2.529.428)	(2.459.303)
Capital	(29.238.292)	(27.706.413)
Share premium	(765.867)	(758.915)
Treasury shares	434.758	624.816
Other comprehensive income or expenses that will not be reclassified to profit or loss	1.857.259	1.766.797
Other comprehensive income or expenses will be reclassified to profit or loss	22.119.585	18.098.726
Restricted reserves	(1.638.907)	(1.030.335)
Retained earnings	(72.363.358)	(75.966.498)
Income statement items	5.507.798	5.232.114
Revenue	(29.439.729)	(32.284.398)
Cost of sales	24.244.812	27.713.855
Research and development expenses	1.586	1.407
Marketing expenses	3.997.182	3.077.037
General Administration expenses	2.899.400	2.702.434
Other operating income/(expenses)	1.554.050	2.331.333
Gains/(losses) from investment activities	68.779	376.471
Financial Income/(expense)	226.564	193.452
Tax expense	1.955.154	1.120.523
	(22.379.022)	(32.874.823)

(*) During the reporting period, within the scope of the plan regarding the sale of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş., the related subsidiary was classified as held for sale in accordance with TFRS 5 "Non-current Assets Held for Sale and Discontinued Operations".

NOTE 34 – EARNINGS/LOSSES PER SHARE

Earnings per share (parent company share) stated in the consolidated profit or loss statement is determined by dividing the net period profit by the weighted average number of shares issued within the relevant period.

	1 January- 30 June 2026	1 January- 30 June 2025	1 April- 30 June 2026	1 April- 30 June 2025
Profit/(loss) for the period	17.917.816	(3.522.761)	17.885.056	2.733.923
Less: Profit attributable to non-controlling interests	3.417.899	(1.719.330)	3.724.974	420.379
Net profit shares of owner of the company	14.499.917	(1.803.431)	14.160.082	2.313.544
Net profit shares of owner of the company from continuing operations	14.504.234	(1.803.249)	14.160.544	2.313.631
Weighted average number of shares with nominal value of Kr 1 each (*)	207.095.362.091	207.095.362.091	207.095.362.091	207.095.362.091
Earnings/(Loss) per share (100 Shares)(Kr)	7,00	(0,87)	6,84	1,12
Earnings/(Loss) per share from continuing operations (100 Shares)(Kr)	7,00	(0,87)	6,84	1,12

(*) Calculated by adjusting repurchased shares

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NOTE 35 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS

35.1 Financial Instruments and Financial Risk Management

35.1.1 Financial risk management

The Group is exposed to a variety of financial risks due to its operations. These risks are; market risk (including exchange risk, fair value interest rate risk, price risk and cash flow interest rate risk), credit risk and liquidity risk. The Group's overall risk management program focuses on minimizing the effects of the unpredictability of financial markets and their possible adverse effects on the Group's financial performance.

The Group uses financial derivative instruments in order to hedge from various risks. Financial risk management is carried out within the context of policies approved by their Board of Directors for each Subsidiary and Jointly Controlled Entity.

35.1.1.1 Foreign Exchange Risk

The Group is exposed to foreign exchange risk through the impact of rate changes on the translation of foreign currency assets and liabilities to local currency. These risks are monitored and limited by analyzing foreign currency position. The Group aims to lower foreign exchange risk arising from assets and liabilities by using swap and forward derivative instruments.

The difference between Akbank's foreign currency and FX-indexed assets and FX-denominated liabilities is defined as "Foreign Currency ("FX") net general position" and constitutes the basis for exchange rate risk.

The difference between the assets and liabilities of Akbank both denominated in foreign currency is defined as the "Net Foreign Currency ("FC") position" and is the exposure to foreign currency risk. Another dimension of the foreign exchange risk is the change in the value of the foreign currencies themselves within the net FC position (cross rate risk). The Bank keeps the amount exposed to foreign exchange risk within the limits determined by the Risk Management Committee. The Risk Management Committee monitors the general economic conditions and developments in the markets and sets new limits when necessary. These limits are set and monitored separately for the net FC position and for the cross rate risk. When necessary swap and forward contracts are used as a tool to hedge the foreign exchange risk.

The Group is exposed to foreign exchange risk arising primarily from the EUR, US Dollars and GBP.

Foreign currency denominated assets and liabilities held by the Group before consolidation eliminations as at 30 June 2026 and 31 December 2025 in terms of TRY are as follows:

	30 June 2026	31 December 2025
Assets	1.458.632.160	1.532.247.017
Liabilities	(1.774.233.358)	(1.880.194.453)
Net foreign currency balance sheet position	(315.601.198)	(347.947.436)
Net foreign currency position of off-balance sheet derivative financial instruments	351.369.090	332.080.108
Net foreign currency balance sheet and off-balance sheet position	35.767.892	(15.867.328)

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**NOTE 35 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS
(Continued)**

35.1 Financial Instruments and Financial Risk Management (Continued)

35.1.1 Financial risk management (Continued)

35.1.1.1 Foreign Exchange Risk (Continued)

30 June 2026	Total TRY Equivalent	TRY	USD TRY Equivalent	EUR TRY Equivalent	GBP TRY Equivalent	Other TRY Equivalent
Assets:						
Cash and cash equivalents	161.984.820	1.160.465	99.534.447	52.170.308	1.267.498	7.852.102
Financial investments	304.726.713	-	240.076.947	60.002.842	585	4.646.339
Receivables from financial operations	693.641.283	-	298.642.383	394.955.370	41.385	2.145
Reserve deposits at central banks	264.402.691	-	107.778.838	66.465.601	-	90.158.252
Trade receivables	5.601.868	171.504	1.942.882	2.836.114	11.533	639.835
Other assets	28.274.785	280.281	15.087.774	11.246.940	7.319	1.652.471
Total assets	1.458.632.160	1.612.250	763.063.271	587.677.175	1.328.320	104.951.144
Liabilities						
Funds borrowed and debt securities in issue	555.108.168	2.925.000	415.802.374	129.533.724	6.847.070	-
Customer deposit	1.104.321.859	-	438.582.863	318.778.332	16.602.759	330.357.905
Trade payables	13.104.869	383.335	8.335.765	4.020.111	8.089	357.569
Other payables and provisions	99.561.143	2.610.658	83.464.423	13.086.956	52.870	346.236
Total liabilities	1.772.096.039	5.918.993	946.185.425	465.419.123	23.510.788	331.061.710
Net assets/(liabilities) foreign currency position of off-balance sheet derivative financial instruments	351.369.090	-	221.984.508	(117.530.418)	22.534.694	224.380.306
Monetary items net assets/(liabilities) foreign currency position	37.905.211	(4.306.743)	38.862.354	4.727.634	352.226	(1.730.260)
31 December 2025	Total TRY Equivalent	TRY	USD TRY Equivalent	EUR TRY Equivalent	GBP TRY Equivalent	Other TRY Equivalent
Assets:						
Cash and cash equivalents	154.533.168	80.331	93.680.688	49.595.373	3.201.194	7.975.582
Financial investments	323.987.514	-	265.292.091	53.257.492	-	5.437.931
Receivables from financial operations	728.045.381	-	325.286.192	402.687.906	66.199	5.084
Reserve deposits at central banks	286.636.855	-	149.153.880	52.799.915	-	84.683.060
Trade receivables	5.519.462	130.196	2.892.165	2.065.822	20.622	410.657
Other assets	33.524.637	211.463	20.386.810	11.165.018	2.263	1.759.083
Total assets	1.532.247.017	421.990	856.691.826	571.571.526	3.290.278	100.271.397
Liabilities						
Funds borrowed and debt securities in issue	560.351.265	6.199.959	404.461.387	143.302.586	6.387.333	-
Customer deposit	1.195.935.896	-	526.195.424	318.810.886	22.475.075	328.454.511
Trade payables	14.267.714	392.588	9.171.704	4.223.041	36.891	443.490
Other payables and provisions	109.639.578	213.859	99.139.996	9.923.269	25.980	336.474
Total liabilities	1.880.194.453	6.806.406	1.038.968.511	476.259.782	28.925.279	329.234.475
Net assets/(liabilities) foreign currency position of off-balance sheet derivative financial instruments	332.080.107	(847.858)	175.491.597	(98.520.665)	25.657.373	230.299.660
Monetary items net assets/(liabilities) foreign currency position	(15.867.329)	(7.232.274)	(6.785.088)	(3.208.921)	22.372	1.336.582

The amounts are before consolidation eliminations.

As of 30 June 2026, the Group has a consolidated net foreign currency short position amounting to TRY 37.905.211 (31 December 2025: TRY 15.867.329 the Group has a consolidated net foreign currency long position).

The comparative amounts in TRY for the prior year have been restated to reflect the purchasing power of the TRY as of 2026.

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**NOTE 35 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS
(Continued)**

35.1 Financial Instruments and Financial Risk Management (Continued)

35.1.1 Financial risk management (Continued)

35.1.1.1 Foreign Exchange Risk (Continued)

Export and import details (TL Equivalent)

Group's consolidated export and import balances are as follows:

Export	30 June 2026	30 June 2025
US Dollars	3.822.883	5.589.566
EUR	7.181.476	12.721.825
Other	15.772	50.681
	11.020.131	18.362.072
Import	30 June 2026	30 June 2025
US Dollars	9.309.047	7.673.206
EUR	3.823.033	5.002.093
Other	14.001	71.828
	13.146.081	12.747.127

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**NOTE 35 - NATURE AND LEVEL OF RISKS DERIVED FROM FINANCIAL INSTRUMENTS
(Continued)**

35.1 Financial Instruments and Financial Risk Management (Continued)

35.1.1 Financial risk management (Continued)

35.1.1.1 Foreign Exchange Risk (Continued)

The table below summarizes the situations in which the net foreign exchange position after tax in the Group's balance sheet will reach with changes in the exchange rates for the Group companies that are out of the banking industry division in the years ended 30 June 2026 and 2025:

30 June 2026	Profit/Loss	
	Appreciation of foreign currency	Depreciation of foreign currency
Change in TRY by 20%		
TRY net assets/liabilities	(966.609)	966.609
TRY hedge items (-)	-	-
TRY net effect	(966.609)	966.609
Change in USD against TRY by 20%		
USD net assets/liabilities	4.229.582	(4.229.582)
USD hedge items (-)	-	-
USD net effect	4.229.582	(4.229.582)
Change in EUR against TRY by 20%		
EUR net assets/liabilities	(810.770)	810.770
EUR hedge items (-)	-	-
EUR net effect	(810.770)	810.770
Change in GBP against TRY by 20%		
GBP net assets/liabilities	28.813	(28.813)
GBP hedge items (-)	-	-
GBP net effect	28.813	(28.813)
Change in other currency against TRY by 20%		
Other currency net assets/liabilities	75.132	(75.132)
Other hedges items(-)	-	-
Other currency net effect	75.132	(75.132)

30 June 2025	Profit/Loss	
	Appreciation of foreign currency	Depreciation of foreign currency
Change in TRY by 20%		
TRY net assets/liabilities	(1.217.049)	1.217.049
TRY hedge items (-)	-	-
TRY net effect	(1.217.049)	1.217.049
Change in USD against TRY by 20%		
USD net assets/liabilities	2.826.840	(2.826.840)
USD hedge items (-)	-	-
USD net effect	2.826.840	(2.826.840)
Change in EUR against TRY by 20%		
EUR net assets/liabilities	(999.128)	999.128
EUR hedge items (-)	-	-
EUR net effect	(999.128)	999.128
Change in GBP against TRY by 20%		
GBP net assets/liabilities	20.617	(20.617)
GBP hedge items (-)	-	-
GBP net effect	20.617	(20.617)
Change in other currency against TRY by 20%		
Other currency net assets/liabilities	52.300	(52.300)
Other hedges items(-)	-	-
Other currency net effect	52.300	(52.300)

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NOTE 36 - EVENTS AFTER THE REPORTING PERIOD

It has been decided to make the following changes in the organizational structure of Sabancı Holding, effective as of 1 August 2026. Mr. Mustafa Özturan, who serves as the Employee Experience and Labor Relations Director at Sabancı Holding, will be appointed as the Human Resources and Culture President of Sabancı Holding. On the other hand, Mr. Murat Pınar, who currently serves as the CEO of Enerjisa Enerji A.Ş., will be assigned as the Strategic Investments President.

Due to it was decided Mr. Erdem Erdoğan, who serves as the Investor Relations Department Manager of Sabancı Holding and a Member of the Corporate Governance, Nomination and Remuneration Committee, the departure from his duties as of 31 July 2026, with the resolution of our Board of Directors dated 30 July 2026, it has been decided to appoint Mr. Mustafa Aydın, who serves as the Finance President and holds the required capital markets licenses, as the Investor Relations Department Manager and a Member of the Corporate Governance, Nomination and Remuneration Committee, effective as of 1 August 2026, in order to fulfill the responsibilities specified in Article 11 of the Corporate Governance Communiqué No. II-17.1.

In the material event disclosure dated 17 April 2026, it was announced to the public that a Share Transfer Agreement had been signed between the parties regarding the sale and transfer to Yeni Mağazacılık A.Ş. of all of our shares with a nominal value of TL 72.988.465,33, corresponding to 57,12% of the share capital of CarrefourSA Carrefour Sabancı Ticaret Merkezi A.Ş. ("CarrefourSA"), a subsidiary of the Group, together with the shares with a nominal value of TL 41.098.010,02 held by the other principal shareholder, Carrefour Nederland B.V., corresponding to 32,16% of the share capital of CarrefourSA (in total, shares corresponding to 89,28% of the share capital of CarrefourSA). The Competition Authority granted approval for the acquisition of the CarrefourSA shares subject to certain conditions, and following the fulfillment of all closing conditions stipulated in the Share Transfer Agreement, the sale and transfer of the aforementioned shares to Yeni Mağazacılık A.Ş. was completed on 31 July 2026. As a result of the adjustment of CarrefourSA's total enterprise value, determined as US Dollars 325.000.000, taking into account the net debt and net working capital amounts as of the closing date in accordance with the principles stipulated in the agreement, a payment of US Dollars 85.479.120 was made by Sabancı Holding to Yeni Mağazacılık A.Ş., and the aforementioned payment amount may be updated following the completion of the final closing accounts. Upon completion of the share transfer transaction, Sabancı Holding no longer holds any shares in the share capital of CarrefourSA.