

INDEPENDENT AUDITOR'S REPORT

Board of Directors and Management Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi

We have examined management of Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's assertion that the following information (hereafter, the "Reserve Account Information") in the accompanying Reserve Account Report as of 14 August 2025 at 12:00 Greenwich Mean Time +3 ("GMT +3") ("Report Date and TimeTM") is correctly stated, based on the criteria set forth in the Reserve Account Report.

- Turkish Lira Coin ("TRYb") tokens issued and outstanding = 129.359.153,35 TRYb
- Turkish Lira (TL) held in custody accounts = TL 147.532.718,06
- As of the Report Date and Time, the issued and outstanding TRYb tokens do not exceed the balance of the Turkish Lira held in custody accounts

Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's management is responsible for its assertion. Our responsibility is to express an opinion on the Reserve Account Information in the accompanying Reserve Account Report based on our examination.

Our examination was conducted in accordance with International Standards on Auditing (ISAs). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Reserve Account Information in the accompanying Reserve Account Report is correctly stated, based on the criteria set forth in the Reserve Account Report, in all material respects.

An examination involves performing procedures to obtain evidence about the Reserve Account Information. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Reserve Account Information, whether due to fraud or error.

In making an assessment of the risks of material misstatement, we considered and obtained an understanding of internal control relevant to the preparation of, and the Reserve Account Information in, the accompanying Reserve Account Report in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such internal control. Accordingly, no such opinion is expressed. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

The Reserve Account Information in the accompanying Reserve Account Report relates to Bilira Kripto Varlık Alım Satım Platformu Anonim Şirketi's TRYb token, which is a cryptographic stored value token that allows financial market participants to transact in a crypto asset. Crypto assets are an evolving area of technology and market place activity. Individuals who acquire and utilize TRYb tokens and other crypto assets are responsible for informing themselves of the general risks and uncertainties.



INDEPENDENT AUDITOR'S REPORT (Continued)

In our opinion, the Reserve Account Information in the accompanying Reserve Account Report as of 14 August 2025 at 12:00 GMT +3 is correctly stated, based on the criteria set forth in the Reserve Account Report, in all material respects.

The Notes to the Reserve Account Report are provided for additional information. Such information has not been subjected to the procedures applied in our examination, and accordingly, we do not express an opinion or provide any assurance on it.



Okan COŞGUN

Corpus Denetim ve Yeminli Mali Müşavirlik AŞ

Partner in Charge, Sworn-in CPA

14.08.2025, İSTANBUL

BİLİRA KRİPTO VARLIK ALIM SATIM
PLATFORMU A.Ş.
Esentepe Mah.Kore Şehitleri Cad.İstanbul
No:16/1 İç Kapı No:33 Şişli - İSTANBUL
Zincirlikuyu M.D. 075 077 3344
Mersis No 0175077334400001

Enclosure.

- Reserve Account Report

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